

ANIL S GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

201, VIKRAM TOWER, 16, RAJENDRA PLACE, NEW DELHI - 110008
TEL. : 258 60577, 257 28146, 415 38344

AUDITORS REPORT

To,

The Members,
KAILASH SATYARTHI CHILDREN'S FOUNDATION
23, Friends Colony West
New Delhi -110065

We have audited the attached Balance Sheet of **KAILASH SATYARTHI CHILDREN'S FOUNDATION** as at 31st March 2019 and also the Income & Expenditure Account of the Trust for the year ended on 31st March, 2019 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.

a. in the case of Balance Sheet of the state of affairs of the above named trust/ institution as at 31st March, 2019, and

b. in the case of the Income and Expenditure Account, of the Surplus of its accounting year ending on 31st March, 2019.

For **ANIL S GUPTA & ASSOCIATES**

Firm Registration No. 004061N

Chartered Accountants



(Anil Kumar Gupta)

Proprietor

Membership No. 083159

Place : New Delhi

Dated : 13th September, 2019

UDIN : 19083159A AA AFH4050

KAILASH SATYARTHI CHILDREN'S FOUNDATION
23, FRIENDS COLONY WEST, NEW DELHI - 110065
BALANCE SHEET AS ON 31st March, 2019
(Consolidated)

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
Corpus Fund	3,05,72,841.21	Fixed Assets (As per Annexure-D)	1,65,54,512.65
Capital Fund (As per Annexure-A)	2,15,05,805.35	Investments	21,24,28,536.00
Programme Balance (As per Annexure-B)	19,91,15,553.06	Cash & Bank Balances (As per Annexure-E)	1,80,70,549.93
Current Liabilities (As per Annexure C)	13,08,450.00	Security Deposits (As per Annexure-F)	36,71,600.00
		Advances (As per Annexure-G)	1,40,830.04
		Tax deducted at sources (As per Annexure-H)	16,36,621.00
	25,25,02,649.62		25,25,02,649.62

For Kailash Satyarthi Children's Foundation

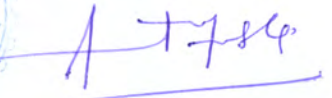
In terms of our separate Audit report of even date
For Anil S. Gupta & Associates
Chartered Accountants
FRN - 004061N



Kailash Satyarthi
Trustee



Gautam Arya
Trustee

CA Anil Kumar Gupta
M.No - 083159

Place: New Delhi
Date: 13/09/2019



KAILASH SATYARTHI CHILDREN'S FOUNDATION
23, FRIENDS COLONY WEST, NEW DELHI - 110065
INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH 2019
(Consolidated)

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
<u>Local Contribution</u>		<u>Local Contribution</u>	
Grant Recurring Expenditure (As Per Annexure-B)	5,38,66,114.36	Grant Received (As Per Annexure-B)	14,69,40,899.19
Depreciation (As per Annexure-D)	18,62,364.41	Interest Income (As Per Annexure-B)	44,92,745.00
Loss on insurance claim received (As Per Annexure-A1)	4,465.00	Other Income (As Per Annexure-A1)	85,375.36
<u>Foreign Contribution</u>		<u>Foreign Contribution</u>	
Grant Recurring Expenditure (As Per Annexure-B)	9,03,89,718.06	Grant Received (As Per Annexure-B)	11,63,05,105.15
Depreciation (As per Annexure-D)	8,23,252.82	Interest Income (As Per Annexure-B)	24,03,575.00
Excess of Income over Expenditure (As Per Annexure-A1)	12,32,81,785.05		
	27,02,27,699.70		27,02,27,699.70

For Kailash Satyarthi Children's Foundation

In terms of our separate Audit report of even date
For Anil S. Gupta & Associates
Chartered Accountants
FRN - 004061N



Kailash Satyarthi
Trustee



Gautam Arya
Trustee



CA Anil Kumar Gupta
M.No - 083159

Place: New Delhi
Date: 13/09/2019



KAILASH SATYARTHI CHILDREN'S FOUNDATION
23, FRIENDS COLONY WEST, NEW DELHI - 110065
RECEIPT & PAYMENT ACCOUNT FOR YEAR PERIOD 1st APRIL 2018 To 31st MARCH 2019
(Consolidated)

RECEIPT	AMOUNT(Rs.)	PAYMENT	AMOUNT(Rs.)
Opening Balance Balance b/f	2,73,27,137.19		
Local Contribution		Local Contribution	
Grant received (As per annexure-B)	14,69,40,899.19	Grant Recurring Expenditure (Annexure-B)	5,38,66,114.36
Interest Income (As per annexure-B)	44,92,745.00	Grant Non Recurring Expenditure (As Per Annexure-B)	4,34,056.00
Other Income (As per annexure-A1)	85,375.36	Investment in fixed deposits	9,62,82,450.00
Current Liabilities	2,53,976.00	Security Deposits	12,10,000.00
Insurance Claim Received	13,665.00	Tax deducted at souce (As Per Annexure-H)	3,97,170.00
Advances	17,388.46		
Foreign Contribution		Foreign Contribution	
Grant received (As Per Annexure-B)	11,63,05,105.15	Grant Recurring Expenditure (Annexure-B)	9,03,89,718.06
Interest Income 0	24,03,575.00	Grant Non Recurring Expenditure (Annexure-B)	48,39,536.00
Current Liabilities	5,83,849.00	Investment in fixed deposits	3,26,46,086.00
		Tax deducted at souce (As Per Annexure-H)	1,94,300.00
		Security Deposits	25,600.00
		Other Current Assets	68,135.00
		Closing Balance	
		Balance c/f (As Per Annexure-E)	1,80,70,549.93
	29,84,23,715.35		29,84,23,715.35

For Kailash Satyarthi Children's Foundation

In terms of our separate Audit report of even date
For Anil S. Gupta & Associates
Chartered Accountants
FRN - 004061N



Kailash Satyarthi
Trustee





Gautam Arya
Trustee



CA Anil Kumar Gupta
M.No - 083159

Place: New Delhi
Date: 13/09/2019

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 2019.

1.) **Basis of preparation of Financial Statements**

The Trust has followed cash system of accounting during the year 2018-19 and recognizes 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 Head office of the Trust located at 23, Friends Colony West, New Delhi-110065, which has been taken on rent.

For **ANIL S. GUPTA & ASSOCIATES**

CHARTERED ACCOUNTANTS

FRN – 004061N

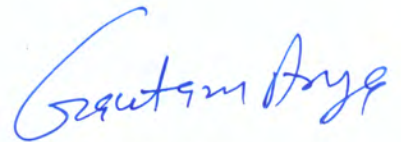


(CA ANIL KUMAR GUPTA)
M.No – 083159

For **KAILASH SATYARTHI CHILDREN'S FOUNDATION**



(Kailash Satyarthi)
Trustee



(Gautam Arya)
Trustee



PLACE: NEW DELHI

DATE : 13-09-2019