

ANIL S GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

201, VIKRAM TOWER, 16, RAJENDRA PLACE, NEW DELHI - 110008

TEL. : 257 28146, 415 38344

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** ("the Trust") as at 31st March 2023 and also the Income & Expenditure Account of the Trust for the year ended on 31st March, 2023 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, 2023, and
- b) in the case of the Income and Expenditure Account, of the deficit of its accounting year ending on 31st March, 2023.

For **ANIL S GUPTA & ASSOCIATES**

Firm Registration No. 004061N

Chartered Accountants



(Anil Kumar Gupta)

Partner

Membership No. 083159

Place : New Delhi

Dated : 09th October, 2023

UDIN : 23083159BGWQDR8127

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

BALANCE SHEET AS ON 31st MARCH, 2023
(Consolidated)

Amount (In INR)

LIABILITIES	As on 31st March, 2023	As on 31st March, 2022	ASSETS	As on 31st March, 2023	As on 31st March, 2022
Corpus Fund	3,05,72,841.21	3,05,72,841.21	Fixed Assets (As per Annexure-D)	1,78,07,176.88	1,46,84,481.90
Capital Fund (As per Annexure-A)	2,03,17,588.16	2,02,54,470.67	Investments in Fixed Deposits	31,72,06,803.00	16,44,49,181.00
Programme Balance (As per Annexure-B)	29,66,50,138.78	31,88,35,987.43	Cash & Bank Balances (As per Annexure-E)	1,11,63,523.03	18,54,37,824.41
Current Liabilities (As per Annexure C)	6,74,654.00	29,14,416.00	Security Deposits (As per Annexure-F)	8,45,812.00	39,41,544.00
			Advances (As per Annexure-G)	1,28,912.24	8,20,400.00
			Tax Deducted at Source	10,38,232.00	32,44,284.00
			TCS receivables	24,763.00	-
	34,82,15,222.15	37,25,77,715.31		34,82,15,222.15	37,25,77,715.31

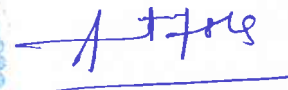
For Kailash Satyarthi Children's Foundation

In terms of our separate Audit report of even date
For Anil S. Gupta & Associates
Chartered Accountants
Firm Regd. No. 004061N


Gautam Arya
Trustee


Raj Kumar
Trustee




Anil Kumar Gupta
Partner
M. No. 083159

Place : New Delhi
Date : 09th October, 2023




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


INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 2023
(Consolidated)

EXPENDITURE	Amount (In INR)		INCOME		
	As on 31st March, 2023	As on 31st March, 2022		As on 31st March, 2023	As on 31st March, 2022
Grant Expenditure			Grant Income		
Grant Recurring Expenditure (As per Annexure-B)	29,15,07,090.93	30,74,16,663.44	Grant Received (As per Annexure-B)	26,39,71,507.25	20,02,96,716.56
			Interest Income (As per Annexure-B)	1,29,08,233.00	2,70,12,060.00
Non-Grant Expenditure			Non-Grant Income		
Depreciation (As per Annexure-D)	38,53,159.99	29,28,638.06	Other Income (As per Annexure-A1)	1,09,993.51	3,36,750.00
Loss on Sale of Assets (As per Annexure-A1)	23,493.41	2,13,648.00	Profit on Sale of Assets (As per Annexure-A1)	25,941.85	-
Balances Written-off (As per Annexure-A1)	36,86,402.00	-			
Assets Written-off (As per Annexure-A1)	68,260.45	-			
			Excess of Expenditure over Income (As per Annexure-A1)	2,21,22,731.16	8,29,13,422.94
	29,91,38,406.78	31,05,58,949.50		29,91,38,406.78	31,05,58,949.50

For Kailash Satyarthi Children's Foundation

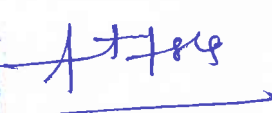
In terms of our separate Audit report of even date
For Anil S. Gupta & Associates
Chartered Accountants
Firm Regd. No. 004061N


Gautam Arya
Trustee


Raj Kumar
Trustee

Place : New Delhi
Date : 09th October, 2023




Anil Kumar Gupta
Partner
M. No. 083159


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


RECEIPT & PAYMENT ACCOUNT FOR YEAR PERIOD 1st APRIL, 2022 TO 31st MARCH, 2023
(Consolidated)

RECEIPT	Amount (In INR)		PAYMENT	Amount (In INR)	
	As on 31st March, 2023	As on 31st March, 2022		As on 31st March, 2023	As on 31st March, 2022
Opening Balance Balance b/f	18,54,37,824.41	1,81,65,886.43			
Grant received (As per Annexure-B)	26,39,71,507.25	20,02,96,716.56	Grant Recurring Expenditure (As per Annexure-B)	29,15,07,090.93	30,74,16,663.44
Interest Income (As per Annexure-B)	1,29,08,233.00	2,70,12,060.00	Grant Non Recurring Expenditure (As per Annexure-B)	75,58,497.97	32,05,609.00
Other Income (As per Annexure-A1)	1,09,993.51	3,36,750.00	Security Deposits	5,04,268.00	2,24,544.00
Advances recovered	6,78,386.76	5,73,645.86	Current Liabilities paid	22,39,762.00	-
Income Tax Refund	32,48,725.00	15,15,239.00	Investment in Fixed Deposits	15,27,57,622.00	-
Fixed Deposits matured	-	24,77,92,316.00	TCS receivables	24,763.00	-
Current Liabilities	-	28,73,379.00	Tax deducted at source	10,42,673.00	23,12,652.00
Sale of Scrap	-	22,400.00			
Recovery from Staff for loss of assets	-	8,900.00			
Sale of Assets	4,43,530.00	-	Closing Balance Balance c/f (As Per Annexure-E)	1,11,63,523.03	18,54,37,824.41
	46,67,98,199.93	49,85,97,292.85		46,67,98,199.93	49,85,97,292.85

For Kailash Satyarthi Children's Foundation


In terms of our separate Audit report of even date
For Anil S. Gupta & Associates
Chartered Accountants
Firm Regd. No. 004061N


Gautam Arya
Trustee


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Place : New Delhi
Date : 09th October, 2023




Anil Kumar Gupta
Partner
M. No. 083159

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 2023.

1. Basis of preparation of Financial Statements

The Trust has followed cash system of accounting during the year 2022-23 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.

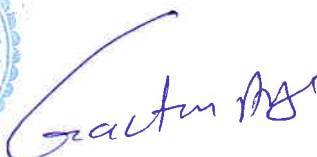
3. The Balance in Capital Fund, represent the money utilized for acquiring Fixed Assets and interest earned on deposits. Whereas the Programme Balance represent the unutilized balance lying with the Trust against various projects at the end of the year.
4. The expenses are incurred under various heads 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 named as Association for Voluntary Association (AVA). A no objection certificate has been obtained by the Trust from AVA to run its office from that premises.
6. The head office of the trust is located at L-64, Kalkaji, New Delhi-110019 which has been taken on rent.

For Anil S. Gupta & Associates
Chartered Accountants
Firm Regd. No.004061N

For Kailash Satyarthi Children's Foundation



Anil Kumar Gupta
Partner
M.No – 083159



Gautam Arya
Trustee



Raj Kumar
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Place: New Delhi
Date : 09th October, 2023

