



NDR & Co.

Chartered Accountants

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 Financial Statements of CanKids...KidsCan, Delhi which comprise the Balance Sheet as at 31st March, 2014, the Income & Expenditure Statement and also the 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 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 31st March, 2014, 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 16, 2014

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



(Sanjiv Nanda)

Partner

M. No. 086284

CANKIDS...KIDSCAN

BALANCE SHEET As at 31st March 2014

	Notes	As at 31.03.2014	As at 31.03.2013
(I) SOURCE OF FUNDS			
Earmarked Corpus Fund	02	7,700,000	3,500,000
Project Fund	03	10,625,302	532,732
General Reserve	04	7,743,264	(3,101,538)
Fixed Assets Fund	05	1,597,010	1,882,230
		<u>27,665,576</u>	<u>2,813,424</u>
(II) APPLICATION OF FUNDS			
Fixed assets			
Gross Block	06	3,761,602	2,718,480
Less: Acc.Depreciation/Amortisation		<u>1,364,651</u>	<u>252,550</u>
		2,396,951	2,465,930
Investment			
Fixed Deposits	07	9,575,000	-
Current Assets, Loan & Advances			
Cash and Bank Balances	08	12,796,013	5,296,919
Loan & Advances	09	1,058,061	311,925
Other Current Assets	10	<u>4,818,549</u>	<u>-</u>
(A)		18,672,623	5,608,844
Less :			
Current Liabilities & Provisions			
Current Liabilities	11	<u>2,978,998</u>	<u>5,261,350</u>
(B)		2,978,998	5,261,350
Net Current Assets (A-B)		15,693,625	347,494
		<u>27,665,576</u>	<u>2,813,424</u>

Significant Accounting Policies

01

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 Reg. No. 007396N

SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : September 16, 2014



For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

NEENA MANCHANDA
Hony. Treasurer

ARVIND KUMAR
Head Finance & HR

(Signatures of Poonam Bagai, Neena Manchanda, and Arvind Kumar)

CANKIDS...KIDSCAN

INCOME & EXPENDITURE STATEMENT For the year ended on 31st March 2014

Particulars	Notes	For the Year Ended on 31.03.2014			For the Year Ended on 31.03.2013
		INR	FCRA	Total	
Income					
Donation Incomes					
- Donation Income		32,783,597	25,326,852	58,110,449	20,090,885
Other Incomes					
- Interest Recd from Banks		857,222	-	857,222	36,706
- Misc. Income (other than donation)		425,035	-	425,035	135,055
- Liability no longer required written back		2,149,131	-	2,149,131	-
		<u>36,214,985</u>	<u>25,326,852</u>	<u>61,541,837</u>	<u>20,262,646</u>
Less:					
Expenditure					
Operating Expenditure					
- Core Service Programs	12	14,846,264	15,414,147	30,260,412	16,048,669
- Facilities	13	2,985,973	3,930,574	6,916,547	310,209
- Capacity Building	14	392,596	-	392,596	-
- Quality Care Research & Impact	15	975,699	1,247,890	2,223,589	202,903
- National Outreach Project	16	426,215	2,687,814	3,114,029	4,177,772
Management Support Expenditure					
- Administration Expenses	17	3,311,528	1,422,430	4,733,958	1,935,285
- Resource Mobilization Expenses	18	2,813,806	-	2,813,806	19,000
Depreciation	06	202,869	623,996	826,865	85,580
		<u>25,954,950</u>	<u>25,326,852</u>	<u>51,281,801</u>	<u>22,779,417</u>
Excess/(Short) of Income over Expenditure for the year		<u>10,260,035</u>	<u>-</u>	<u>10,260,035</u>	<u>(2,516,771)</u>

Significant Accounting Policies

01

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For NDR & Co.,
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SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : September 16, 2014



For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

NEENA MANCHANDA
Hony. Treasurer

ARVIND KUMAR
Head Finance & HR

CANKIDS...KIDSCAN

RECEIPT & PAYMENT STATEMENT For the year ended on 31st March 2014

Particulars	Year Ended 31.03.2014	Year Ended 31.03.2013
RECEIPTS		
Opening Cash & Bank Balances		
- Cash in Hand	250,238	-
- Balance with Scheduled bank in Saving Account	5,046,681	-
Donations received during the year		
- General Donation	64,045,742	20,090,885
- Earmarked Donation	4,200,000	3,500,000
Other Incomes		
- Interest Recd from Banks	728,682	36,706
- Misc. Income (other than donation)	425,035	135,055
	74,696,378	23,762,646
PAYMENTS		
Operational expenses paid during the year		
- Core Service Programs	30,562,712	11,718,708
- Facilities	7,165,168	310,209
- Capacity Building	392,596	-
- Quality Care Research & Impact	2,199,109	202,903
- National Outreach Project	3,431,575	3,576,781
Management Support Expenditure		
- Administration Expenses	4,760,205	1,688,721
- Resource Mobilization Expenses	2,059,758	19,000
Advances to Staff/Others	746,136	280,125
Purchase of Fixed Assets	1,008,106	669,280
Investment in Fixed Deposits	9,575,000	-
Closing Cash & Bank Balances		
- Cash in Hand	1,133,165	250,238
- Balance with Scheduled bank in Saving Account	11,662,848	5,046,681
	74,696,378	23,762,646

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 Reg. No. 007396N

SANJIV NANDA
M. No. 086284



For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

NEENA MANCHANDA
Hony. Treasurer

ARVIND KUMAR
Head Finance & HR

Place : New Delhi
Date : September 16, 2014

NOTE: 01 - SIGNIFICANT ACCOUNTING POLICIES**(Forming Part of the Balance Sheet As At 31st March, 2014)****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.

Grant/Donations received for the purpose of acquisition of eligible fixed assets are accounted as capital grants. Such grants/donations are allocated to income over the period and in the proportion in which depreciation on those assets is charged.

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.

Further Fixed Assets received in kind as donation from individuals are shown at nominal value at Rupees 1/- in the books of account and Fixed Assets received in kind as donation from other institutions/ societies/ trust, if any, are recognized at certified value given by registered/ independent valuer.



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CANKIDS...KIDSCAN

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.

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, 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) The annual financials of the Cankids...Kidscan are the consolidation of all the charitable activities run by the Society across the country.

j) Note 02 to Note 19 form an integral part of the Financial Statement.

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



CANKIDS...KIDSCAN

NOTE: 02 - EARMARKED CORPUS FUND

Particulars	As at 31.03.2013	Received during the year	Utilised during the year	As at 31.03.2014
Cankids Scholarship Fund	1,000,000	600,000	-	1,600,000
Cankids HAH Corpus Fund	500,000	-	-	500,000
Sajeev Cankids Retinoblastoma Fund	2,000,000	2,100,000	-	4,100,000
Kumar Childern Fund	-	1,000,000	-	1,000,000
After cancer Treatment	-	500,000	-	500,000
	3,500,000	4,200,000	-	7,700,000

NOTE: 03 - PROJECT FUND

Particulars	As at 31.03.2013	Received/Receivable during the year	Utilised during the year	As at 31.03.2014
Specific INR Project Fund				
CSU at AIIMS POD, Delhi	-	3,800,000	3,213,307	586,693
CSU at PGIMS Rohtak and KSCH, Delhi	-	1,500,000	587,897	912,103
CSU at Safdarganj Hospital and HAH, Delhi	-	615,000	501,355	113,645
CSU at KGMU, Lucknow	-	1,000,000	910,950	89,050
CSU at B.J. Wadia Hospital, Mumbai	532,732	1,103,000	678,046	957,686
CSU at KKCTH, Chennai	-	500,000	218,685	281,315
HAH at Kotla, Delhi	-	800,000	800,000	-
Canshala, Mumbai	-	1,500,000	1,212,795	287,205
Medical Assistance Fund - I	-	1,500,000	1,500,000	-
Medical Assistance Fund - II	-	1,200,000	362,568	837,432
AAC Project	-	600,000	600,000	-
SDP Kits Project	-	789,024	280,935	508,089
	532,732	14,907,024	10,866,538	4,573,218

Specific FCRA Project Fund

CSU at IRCH AIIMS, Delhi	-	3,606,880	3,334,680	272,200
CSU at Apollo, Delhi	-	726,024	491,516	234,508
CSU at Tata Memorial Centre, Mumbai	-	4,775,754	3,789,182	986,572
CSU at ICH Hematology, ICH Ped. Surgery & Meenakshi Mission Madurai	-	2,626,682	1,429,081	1,197,601
CSU at Appolo, Chennai	-	426,024	165,839	260,185
CSU & HAH, Trivandrum *	-	2,030,325	1,741,465	288,861
Palliative Care Centre, Delhi	-	2,287,437	2,287,437	-
Cankids Patients Assistance Fund	-	1,272,669	1,159,535	113,134
Cankids Medical Assistance Fund	-	1,673,960	1,673,960	-
AAC-100 Project	-	2,736,812	2,736,812	-
Manish Kumar & Others-AAC Project	-	329,547	95,029	234,518
Mukul & Other- AAC Project	-	736,597	321,859	414,738
Sajeev Cankids RB Fund	-	2,647,165	772,165	1,875,000
Quality Care Reaserch & Impact (QCRI)	-	202,725	202,725	-
Patient Based Decision Support System	-	600,000	600,000	-
NOP Core Team	-	1,208,414	1,208,414	-
Capacity Building through National Outreach Program	-	3,491,921	3,317,154	174,767
	-	31,378,935	25,326,852	6,052,084
	532,732	46,285,959	36,193,390	10,625,302

NOTE: 04 - GENERAL RESERVE

Particulars	As at 31.03.2013	As at 31.03.2014
Opening Balance	-	(3,101,538)
Excess/(Short) of Income over Expenditure for the year	(2,516,771)	10,260,035
Less: Amount transferred to Specific Project Fund *	(584,767)	584,767
	(3,101,538)	7,743,264

* Excess amount spent for CSU & HAH at Trivandrum (Soletierre Project) had been adjusted from General Reserve in perious year and is transferred to General Reserve during the year.

NOTE: 05 - FIXED ASSETS FUND

Particulars	As at 31.03.2013	Received during the year	Amortised during the year	As at 31.03.2014
Assets Received from other Society (taken at value of certificate by Independent Valuer)	1,881,933	-	285,236	1,596,697
Assets Received in Donation (taken at Rs.1/- per unit of assets)	297	16	-	313
	1,882,230	16	285,236	1,597,010

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

SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : September 16, 2014



For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

NEENA MANCHANDA
Hony. Treasurer

ARVIND KUMAR
Head Finance & HR

CANKIDS...KIDSCAN

NOTE: 06 - FIXED ASSETS

DESCRIPTION OF ASSETS	RATE %	Gross Block			Depreciation/Amortisation			Net Block	
		AS AT 31-03-13	ADDITIONS DURING THE YEAR	SOLD DURING THE YEAR	AS AT 31-03-14	DEPRECIATION SOLD DURING THE YEAR	AS AT 31-03-14	AS AT 31-03-13	
5A. ASSETS PURCHASED (INR Funds)									
Furniture & Fixture	10%	301,405	132,283	-	433,688	15,070	37,104	-	52,174
Office Equipment	15%	143,464	54,975	-	198,439	10,760	24,029	-	34,789
Plant & Machinery	15%	33,661	112,702	-	146,363	2,525	17,251	-	19,776
Computers	60%	170,000	119,150	-	289,150	51,000	115,770	-	166,770
Software	60%	20,750	-	-	20,750	6,225	8,715	-	14,940
		669,280	419,110	-	1,088,390	85,580	202,869	-	288,449
5B. ASSETS PURCHASED (FCRA Funds)									
Furniture & Fixture	100%		48,630		48,630	-	48,630	-	-
Plant & Machinery	100%		5,000		5,000	-	5,000	-	-
Computers	100%	-	214,465		214,465	-	214,465	-	-
Software	100%		355,901		355,901	-	355,901	-	-
		-	623,996	-	623,996	-	623,996	-	-
5C. ASSETS RECEIVED FROM OTHER SOCIETY									
Furniture & Fixture	10%	1,220,212	-	-	1,220,212	61,011	115,920	-	176,931
Office Equipment	15%	171,914	-	-	171,914	12,894	23,853	-	36,747
Electrical Installation	10%	33,729	-	-	33,729	1,687	3,204	-	28,838
Plant & Machinery	15%	419,613	-	-	419,613	31,471	58,221	-	89,692
Vehicles	15%	4,995	-	-	4,995	375	693	-	1,068
Computers	60%	98,067	-	-	98,067	29,420	41,188	-	70,608
Software	60%	100,373	-	-	100,373	30,112	42,157	-	72,269
		2,048,903	-	-	2,048,903	166,970	285,236	-	452,206
5D. ASSETS RECEIVED IN DONATION									
Fixed Assets	NIL	297	16	-	313	-	-	-	313
		297	16	-	313	-	-	-	313
GRAND TOTAL		2,718,480	1,043,122	-	3,761,602	252,550	1,112,101	-	1,364,651
							</		

For NDR & Co.,
Chartered Accountants
Firm Reg. No. 007396N
SANJIV NANDA
M. No. 086284
Place : New Delhi
Date : September 16, 2014

For CANKIDS...KIDSCAN

POONAM BAGGI
Hony. Chairman
NEENA MANCHANDA
Hony. Treasurer
ARVIND KUMAR
Head Finance & HR

CANKIDS...KIDSCAN

NOTE: 07 - INVESTMENTS

Particulars	As at 31.03.2014	As at 31.03.2013
Fixed Deposits with Banks		
- From INR Account	7,700,000	-
- From FCRA Account	1,875,000	-
	<u>9,575,000</u>	<u>-</u>

NOTE: 08 - CASH AND BANK BALANCES

Particulars	As at 31.03.2014	As at 31.03.2013
Cash in Hand	1,133,165	250,238
Balances with Scheduled Banks :		
-In INR Savings Account	6,327,849	5,046,681
-In FCRA Savings Account	5,334,999	-
	<u>12,796,013</u>	<u>5,296,919</u>

NOTE: 09 - LOANS AND ADVANCES

Particulars	As at 31.03.2014	As at 31.03.2013
Advance to Staff	143,040	108,854
Prepaid Expenses		31,800
Others	354,021	171,271
Security Deposit	561,000	-
	<u>1,058,061</u>	<u>311,925</u>

NOTE: 10 - OTHER CURRENT ASSETS

Particulars	As at 31.03.2014	As at 31.03.2013
TDS Recoverable	74,025	-
Accrued Interest	76,515	-
Receivable from Donors	4,668,009	-
	<u>4,818,549</u>	<u>-</u>

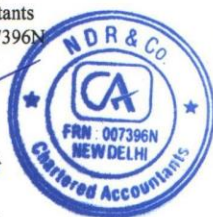
NOTE: 11 - CURRENT LIABILITIES

Particulars	As at 31.03.2014	As at 31.03.2013
Sundry Creditors	2,275,249	3,937,937
TDS Payable	262,192	116,964
PF Payable	61,901	62,976
Professional Tax Payable	2,675	10,925
Salary Payable	281,586	924,228
Expenses Payable	95,395	208,320
	<u>2,978,998</u>	<u>5,261,350</u>

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

SANJIV NANDA
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For CANKIDS...KIDSCAN

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Head Finance & HR

CANKIDS...KIDSCAN

NOTE: 12 - CORE PROGRAM

Particulars	For the year ended on March 31, 2014	For the year ended on March 31, 2013
Medical & Hospital Program		
Medical Assistance Program	22,849,915	12,809,231
Treatment Support Program	190,768	543,673
Poor Patient Support Program	78,698	3,040
Chattai Clinic & Ward Program	100,321	-
Reintegration & Education Program		
Education Assistance Program	2,313,862	1,383,216
Scholarship Award Program	211,265	13,913
Kidscan Konnect Program	151,230	7,525
Psy. Counselling & Emotional Support Program		
Counselling Special Intervention Clinics Program	827,837	165,000
Child Life Project	190,992	-
Parent Support Group Emotional Support Program	1,947,597	459,824
Awareness & Advocacy Program		
Advocacy Program	456,788	84,123
Event Program	941,139	579,124
	30,260,412	16,048,669

NOTE: 13 - FACILITIES

Particulars	For the year ended on March 31, 2014	For the year ended on March 31, 2013
Home Away from Home	3,507,286	-
Cansala	1,091,741	310,209
Pediatric Palliative Care Centre	2,317,521	-
	6,916,547	310,209

NOTE: 14 - CAPACITY BUILDING

Particulars	For the year ended on March 31, 2014	For the year ended on March 31, 2013
Social Support Team	99,716	-
PSG Empowerment Program	22,128	-
Workshops & Conferences	270,752	-
	392,596	-

NOTE: 15 - QUALITY CONTROL RESEARCH & IMPACT

Particulars	For the year ended on March 31, 2014	For the year ended on March 31, 2013
RB Project	1,216,319	3,436
WT Project	151,366	-
Osteosarcoma Project	1,073	-
BMT Project	400,000	34,460
Salary to staff	446,975	-
Girl Child Project Expense	7,856	165,007
	2,223,589	202,903

Continued...



Neer Marhula

Arvind

NOTE: 16 - NOP PROJECT EXPENSE

Particulars	For the year ended on March 31, 2014	For the year ended on March 31, 2013
NOP Expense	3,114,029	4,177,772
	<u>3,114,029</u>	<u>4,177,772</u>

NOTE: 17 - ADMINISTRATION EXPENSES

Particulars	For the year ended on March 31, 2014	For the year ended on March 31, 2013
Administration Expenses	3,279,878	1,583,447
Finance & Accounts	824,037	259,972
Human Resources	291,800	-
Management Planning & Meetings	48,603	33,984
Management Information System (MIS)	289,640	57,882
	<u>4,733,958</u>	<u>1,935,285</u>

NOTE: 18 - RESOURCE MOBILIZATION

Particulars	For the year ended on March 31, 2014	For the year ended on March 31, 2013
Resource Mobilization	315,112	19,000
Fund Raising Expense	2,498,694	-
	<u>2,813,806</u>	<u>19,000</u>

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



SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : September 16, 2014

For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

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Hony. Treasurer

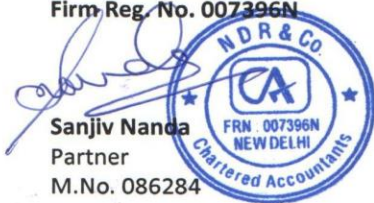
ARVIND KUMAR
Head Finance & HR

CANKIDS...KIDSCAN

NOTE: 19 - NOTES ON ACCOUNTS

- a) During the year, CanKids...KidScan received donations of Rs. 3.22 Lacs approximate, as anonymous donation. However the aggregate amount is within the permissible limit (i.e. less than 5% of the total donation received during the year), hence not treated as taxable donation.
- b) Delay in deposit of TDS, Provident Fund & Professional Tax has been identified / noticed in some cases.
- c) Cash in locker/transit, consumables and fixed assets of the Society have not been insured to avoid any contingencies.
- d) During the period under review, an amount of Rs. 49,85,868/- has given as temporary loan from INR to FCRA A/c by the Society. This arrangement is made only for running of ongoing FCRA projects and program activities. The said amount would be adjusted as and when FCRA Fund is received by the Society in subsequent year.
- e) During the year under review the Society has been written back liabilities of Rs. 21,49,131/- from INR A/c, which were booked as expenses during financial year 2012-13 and now no longer required to be paid. Further, out of total liabilities written back as mentioned above, the Society has re-booked Rs. 21,35,346/- as expense (prior period) in the FCRA A/c to show adequate utilization to respective donors for the financial year 2013-14.
- f) 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.
- g) Figures for the previous year have been regrouped/reclassified/reinstated, wherever considered necessary.

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



For CANKIDS...KIDSCAN

Poonam Bagal
Hony. Chairman

Neena Manchanda
Hony. Treasurer

Arvind Kumar
Head Finance & HR

Place: New Delhi
Dated: September 16, 2014