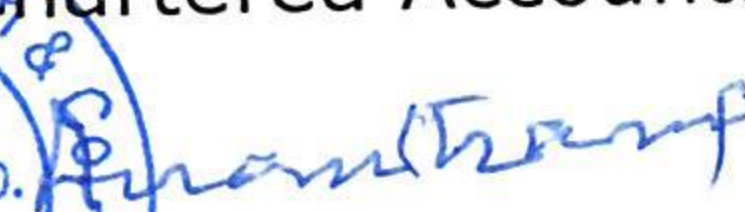




**AUDITORS' REPORT TO THE MEMBERS OF HELP A CHILD OF INDIA**

1. We have audited the balance sheet of HELP A CHILD OF INDIA, a society registered under the Tamil Nadu Societies Registration Act 1975, as at March 31, 2018 and related income and expenditure account for the year ended on that date annexed thereto. These financials are responsibility of the management of the society. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principle 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.
3. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principle generally accepted in India:
  - a. in the case of the balance sheet, of the state of affairs of the Society as at March 31, 2018; and
  - b. in the case of the income and expenditure account, excess of expenditure over income of the Society for the year ended on that date.

Place: Chennai  
Date: 10/07/2018

For and on behalf of  
R. Gopalakrishnan & Co.  
Chartered Accountants  
  
G. Ananthan  
Partner  
ICAI Mem. No. 021916

## HELP A CHILD OF INDIA - FC

### BALANCE SHEET AS AT 31ST MARCH 2018

(All amounts are in Indian Rupees, unless otherwise stated)

	Schedule	Year ended 31st March 2018	Year ended 31st March 2017
<b>SOURCES OF FUNDS</b>			
General Fund	1	104,593,234	102,572,223
		<b>104,593,234</b>	<b>102,572,223</b>
<b>APPLICATION OF FUNDS</b>			
Fixed Assets	2	27,523,372	31,549,079
Investments - Fixed deposit	3	48,785,747	44,020,925
<b>Current Assets Loans and Advances</b>			
Prepaid Insurance		-	-
Deposit and Advances	4	12,931,829	12,741,652
Program Advance - closing balance	5	4,526,334	2,966,902
Cash	6	201	63
Bank Balances	7	11,317,102	11,604,919
		<b>28,775,466</b>	<b>27,313,536</b>
Less Current Liabilities and Provisions	8	491,351	311,317
Net Current Assets		<b>28,284,115</b>	<b>27,002,219</b>
		<b>104,593,234</b>	<b>102,572,223</b>
Significant Accounting Policies and Notes on Accounts	21		

Schedules referred to above form an integral part of this Balance Sheet

**For and on behalf of  
R.Gopalakrishnan & Co.  
Chartered Accountants**

*Ananthan*  
**G.Ananthan  
Partner**

**Date : 10-07-2018**



**For and on behalf of the board of  
Help A Child of India**

*Bibhu Dutta Das*  
**Bibhu Dutta Das  
Chairperson**

*Jebasingh Jothi*  
**Jebasingh Jothi  
Treasurer**

*L.R. Joshi*  
**L.R. Joshi  
Chief Executive Officer**



**HELP A CHILD OF INDIA - FC****INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2018**

(All amounts are in Indian Rupees, unless otherwise stated)

	Schedule	Year ended 31st March 2018	Year ended 31st March 2017
<b>INCOME</b>			
Foreign Contribution received	9	80,079,847	52,569,373
Local Contribution received	10	0	0
Interest Income	11	3,753,573	4,497,262
Other Income	12	1,300	7,890
		<b>83,834,720</b>	<b>57,074,525</b>
<b>EXPENSES</b>			
Prior Period Item	13	-	0
ICDP Expenses	14	43,557,462	31,018,984
HACI Other programmes	15	3,274,818	5,742,004
Programme through partners	16	19,023,156	19,263,996
Program Design & Implementation	17	1,903,291	1,818,824
Programme Monitoring & Support	18	1,447,312	1,467,333
Marketing & Sponsorship expenses	19	1,447,510	1,387,784
Administrative expenses	20	6,366,531	8,184,266
Depreciation	2	4,793,629	5,098,832
		<b>81,813,709</b>	<b>73,982,023</b>
Excess of Income over Expenditure		<b>2,021,011</b>	<b>(16,907,498)</b>
Notes on Accounts	20		

For and on behalf of  
**R.Gopalakrishnan & Co**  
Chartered Accountants

*Ananthan*

**G.Ananthan**  
Partner

Date : 10-07-2018



For and on behalf of the board of  
**Help A Child of India**

*Bibhu Dutta Das*

**Bibhu Dutta Das**  
Chairperson

*Jebasingh Jothe*

**Jebasingh Jothe**  
Treasurer

*L.R. Joshi*

**L.R. Joshi**  
Chief Executive Officer



**HELP A CHILD OF INDIA - FC**

***Consolidated Receipts & Payments account for the year ended 31st March 2018***

<b>Receipts</b>	<b>2017-18</b>	<b>Amount</b>	<b>Payments</b>	<b>2017-18</b>	<b>Amount</b>
<b>Opening Balance:</b>			<b>Programme Expenditure:</b>		
Cash in hand	63.16		<b>Child development Programme</b>		
Bank balance at Andhra	882,945.00		CCDC Bangalore	-	
Bank balance at IOE	479,105.00		CDP, Amristar	2,645,663.90	
Bank balance at SBI - Group grat	128,426.25		CDP, Dangs	3,987,316.75	
Bank balance at SCB	9,819,821.08		CDP, Kalahandi - REK	6,686,639.00	
Bank balance at Indian bank	183,259.20		CDP, Kalahandi - Australia	1,528,427.00	
Bank balance at Indian bank - On	111,362.67	11,604,532.36	CDP, Kalahandi - Local	-	
			CDP, Kolkata - REK	3,928,140.50	
<b>Programme Advance:</b>			CDP, Kolkata - AUS	19,040.00	
CCDC, Bangalore	1,607,160.00		CDP, Koraput	3,894,270.00	
CDP, Amritsar	65,629.00		CDP, Madhepura	7,579,715.25	
CDP, Dangs	216,057.73		CDP, Nabrangpur	2,656,833.00	
CDP, Kalahandi	43,251.00		CDP, Poondi (Chennai)	3,679,940.00	
CDP, Kalahandi - Aus	9,273.00		CDP, Raichur	4,093,834.50	
CDP, Kolkata	145,700.50		CDP, Samastipur	-	
CDP, Koraput	235,423.00		CDP, Samastipur (local)	-	40,699,819.90
CDP, Madhepura	173,512.00		<b>HACI other programmes:</b>		
CDP, Nabrangpur	66,271.00		Anita School Social Work Project	2,011,796.00	
CDP, Poondi	404,203.00		Child Protection Workshop - Kolkata	156,589.00	
CDP, Raichur	-	17,863.00	REK - Team Visit Expenses	130,571.00	
CDP, Samastipur	13,552.00		Relief & Recovery (Aus)	48,510.00	
Race, Assam	4,733.00	2,966,502.23	Relief & Recovery (CAD)	614,855.00	
			Direct educational support	30,006.00	
<b>Remittance From HAC Australia</b>			Bihar Flood Relief - Phase 1	1,785,019.00	
Australia CSP Support	2,979,655		Bihar Flood Relief - Phase 2	1,072,623.00	
Australia Flood Relief Kalahanci	251,475		Staff Conference	282,491.00	6,132,460.00
Australia REH Support	1,102,521	4,333,551.15			
			<b>Programme through partners</b>	<b>19,023,156.00</b>	<b>19,023,156.00</b>
<b>Remittance From Holland</b>			<b>Programme Development &amp; implementation :</b>		
REK - Administration	13,887,283		Printing		
REK - ICDP Support	41,022,646		Salary	1,831,482.00	
REK - Evaluation expenses	512,228				

REK - CSP Special Partners Support	10,781,244		Telephone	44,651.00	
REK - CSP Phase out budget	1,364,000		Postage	17,018.00	
REK- CSP Full Orphan Support	628,000		Training	4,300.00	
REK - Funds from CRWRF	590,459		Travel local	5,840.00	1,903,291.00
REK - Others	30,000				
REK - Anita School Social Work Project	2,336,450		<b>Programme Monitoring &amp; Support :</b>		
REK - Team Visit Expenses	-		Evaluation Expenses	291,019.00	
REK - Bihar Flood Relief - Phase 1	1,785,019		PME Cost	361,491.00	
REK - Bihar Flood Relief - Phase 2	2,100,644		PMEL Training cost	1,413.00	
REK - The Sundarban Project	360,500		Salary	756,577.00	
REK - Exchange Gain	333,044	75,731,517.41	Telephone	36,812.00	1,447,312.00
<b>Remittance From foreign countries</b>			<b>Marketing expenses:</b>		
Individual donors	14,678	14,678	Promotional expenses	214,517.00	214,517.00
<b>Interest</b>			<b>Sponsor Relation :</b>		
Andhra Bank - Kalahandi	14,083		Phone	34,555.00	
Andhra Bank, Chennai	38,834		Printing & Postage	248,598.00	
Indian Bank - Koraput	11,024		Salary	945,813.00	
Indian Bank, Asaid Colony, Chennai	31,183		Training	3,000.00	
Indian Bank, Online, Asaid Colony	1,748		Travel - Local	1,027.00	1,232,993.00
Indian Overseas Bank -Poondi	12,960		<b>Administration Expenses:</b>		
Indian Overseas Bank, Chennai	18,620		Legal fees		
Standard Chartered Bank, Chennai	524,321		Staff Insurance	351,653.00	
State Bank of India - Gratuity account	4,784		Audit Fee	59,000.00	
State Bank of India -Amritsar	6,048		Bank Charges	5,859.50	
State Bank of India -Dangs	15,396		Bank charges local funds	-	
State Bank of India -Kolkata	12,855		Bank Charges REK funds	632.50	
State Bank of India -madhepura	17,665		Board Meeting Expenses	90,119.00	
State Bank of India -Raichur	6,642		Books & Other Materials	6,095.00	
State Bank of India -Samastipur	463		Electricity charges	99,039.00	
Fixed deposit interest	2,073,515	2,790,140.83	Hospitality Expenses	7,766.00	
Canara Bank, Tengapani	0		Office Rent	196,910.00	
<b>Other Incomes:</b>			Postage & Telecommunications	71,798.00	
Sale of TVS vehicle - Dangs	5,200		Printing & Stationery	80,018.00	
Miscellaneous Income	11,000		Professional Charges	472,599.00	
Sale of Honda Activa - CO	2,000	18,200.00	Professional Tax	2,190.00	
<b>Refund of Advance &amp; deposits:</b>			Security charges	126,896.00	
Fixed deposit closed	33,884,769	33,884,768.94	Staff Salary	4,095,579.00	

Moses Medical Advance repaid	56,000		Staff training	8,274.00	
John Medical Advance repaid	28,000		Staff welfare expenses	77,665.00	
Moses Travel Advance repaid	42,500	126,500	House Keeping expenses	134,660.00	
			Travel - local	126,457.00	6,013,210.00
<b>Medicclaim Payable:</b>			<b>Maintenance:</b>		
John	200,000		Building Mairtenance	102,983.00	
Moses	40,000	240,000.00	Equipment Maintenance	73,542.00	
Bills Payable - Amritsar CDP	86,264		Vehicle Maintenance	176,796.00	353,321.00
Bills Payable - Koraput CDP	91,868				
Pf payable	1,902	180,034.00	<b>Assets above Rs.5000/-:</b>		
			Camera	51,000.00	
			Computers	126,810.00	
			CDP, Kalahandi Project Assets	6,700.00	
			LCD Projector with screen	61,556.00	
			Honda Activa - Two wheeler	69,722.00	
			Furnitures	125,350.00	
			Fridge Samsung	15,550.00	
			Anita School Social Work Project	133,900.00	
			CDP, Koraput Assets	16,900.00	
			CDP, Dangs Project Assets	108,620.00	
			CDP, Raichur Project Asset	68,714.00	784,822.00
			<b>Medicclaim Paid:</b>		
			John	200,000.00	
			Moses	40,000.00	
					240,000.00
			<b>Advances &amp; Deposits:</b>		
			Investment in Fixed Deposit	37,686,158.73	
			BSC, chennai - rental advance	-	
			Advance - John - Medical	52,908.00	
			Advance - Moses - Medical	134,292.00	
			Advance - Moses - Travel	41,000.00	
			CDP, Khalahandi Rental deposit	16,000.00	
			TDS receivable on fixed deposit	72,477.10	38,002,835.83
			<b>Staff Program Advances: (Sch - 17)</b>		
			CCDC, Bangalore	1,570,000.00	
			CDP, Poondi	88,880.00	

			CDP, Samastipur	1,119.00	
			CDP, Kolkata	4,336.00	
			CDP, Madhepura	-	1,664,335.00
			<b>Programme Advance:</b>		
			CCDC, Bangalore	48,160.00	
			CDP, Amritsar	192,546.10	
			CDP, Dangs	135,684.98	
			CDP, Kalahandi	63,439.00	
			CDP, Kalahandi - Aus	25,281.00	
			CDP, Kolkata	204,334.00	
			CDP, Koraput	342,069.00	
			CDP, Madhepura	486,727.75	
			CDP, Nabrangpur	86,483.00	
			CDP, Poondi	879,080.00	
			CDP, Raichur	380,565.50	
			CDP, Samastipur	12,896.00	
			Race, Assam	4,733.00	2,861,999.33
			<b>Closing Balance:</b>		
			Cash in hand	201.16	
			Bank balance at Andhra	1,678,206.00	
			Bank balance at IOB	497,835.50	
			Bank balance at SBI - Group gra	133,092.25	
			Bank balance at SCE	8,509,463.48	
			Bank balance at Indian bank	493,280.20	
			Bank balance at Indian bank - C	5,224.67	11,317,303.26
<b>Total</b>	<b>131,891,375.32</b>	<b>131,891,375.32</b>	<b>Total</b>	<b>131,891,375.32</b>	<b>131,891,375.32</b>

For and on behalf of  
R.Gopalakrishnan & Co  
Chartered Accountants

*Ananthan*  
G.Ananthan  
Partner

Date : 10-07-2018

For and on behalf of the board of  
Help A Child of India

*Bibhu Dutta Das*  
Bibhu Dutta Das  
Chairperson



*Jebasingh Jothi*  
Jebasingh Jothi  
Treasurer

*L.R. Joshi*  
L.R. Joshi  
Chief Executive Officer

## HELP A CHILD OF INDIA - FC

### Schedule forming part of the Balance Sheet as at 31st March 2018

	Year ended 31st March 2018	Year ended 31st March 2017
<b>Schedule - 1</b>		
<b>General Fund</b>		
As per Balance Sheet	102,572,223	119,479,721
Add: Excess of Income over Expenditure	2,021,011	- 16,907,498
	104,593,234	102,572,223
	<b>104,593,234</b>	<b>102,572,223</b>
<b>Schedule 3</b>		
Fixed Deposit at Indian Bank	16,904,489	10,000,000
Fixed Deposit at Andhra Bank	12,117,206	13,237,701
Fixed Deposit at Indian Overseas Bank	1,022,447	962,480
Fixed Deposit at Yes Bank	7,641,305	9,683,876
Accured Interest on Fixed deposits	1,442,899	479,467
Fixed Deposit at HDFC Bank	9,657,401	9,657,401
Fixed Deposit at State Bank of India	-	-
	<b>48,785,747</b>	<b>44,020,925</b>
<b>Schedule 4</b>		
<b>Deposit and Advances</b>		
<b>Rental Deposits:</b>		
<b>Administrative office</b>		
BSC - Project office - C.Mallika - CUP	-	-
Rental deposit - Project office - P.A. Appadurai	50,000	50,000
CDP, Kalahandi project Office Rental advance	16,000	-
Orissa Field Office	20,200	20,200
Raichur project office	50,000	50,000
ICDP, Kalahandi (Rent advance)	2,400	2,400
<b>CDC, Korpaut</b>		
CDP, Koraput - Niranjan Swain - Field office rental advance	5,000	5,000
CDP, Koraput - Immanuel - Field office rental advance	13,000	13,000
<b>CDC, Poondi</b>		
CDC, Poondi - project office rental advance	50,000	50,000
<b>Total of Rental deposits</b>	<b>206,600</b>	<b>190,600</b>



## HELP A CHILD OF INDIA - FC

### Schedule forming part of the Balance Sheet as at 31st March 2018

<b>Telephone Deposits:</b>		
Administrative office	61,429	61,429
CCDC, Bangalore	1,500	1,500
	<b>62,929</b>	<b>62,929</b>
<b>Other Advances:</b>		
Gratuity fund with LIC Deposit	1,349,497	1,349,497
Deposit with Income tax	10,856,841	10,856,841
Administrative office	5,000	5,000
Tds receivable	308,272	235,795
Advance - Uthirakumar - Local	-	-
Advance - Haniel	2,950	2,950
Advances John	61,418	36,540
Advance - Moses	78,292	1,500
	<b>12,662,300</b>	<b>12,488,123</b>
<b>Total of Deposit and advances</b>	<b>12,931,829</b>	<b>12,741,652</b>
<b>Schedule B</b>		
<b>Programme advance Closing balance</b>		
CCDC, Bangalore	48,160	37,160
ICDP, Dangs	135,685	216,058
ICDP, Koraput	342,069	235,423
ICDP, Kalahandi	63,439	43,251
ICDP, Madhepura	486,728	161,466
ICDP, Kalahandi - Australia	25,281	9,273
ICDP, Madhepura Up Scale		
CDP, Kalahandi - Local	-	-
ICDP, Samastipur	12,896	12,433
CDP, Samastipur - Local	-	-
ICDP, Raichur	380,566	17,863
Satara	-	-
CDP, Poondi	879,080	310,123
CDP, Amritsar	192,546	65,629
CDP, Kolkata	204,334	125,701
CDP, Nabrangpur	86,483	66,271

## HELP A CHILD OF INDIA - FC

### Schedule forming part of the Balance Sheet as at 31st March 2018

TCS, Madhepura	-	-
Race, Assam	4,733	4,733
Work advance	-	-
	<b>2,861,999</b>	<b>1,269,657</b>
<b>Schedule 6</b>		
Cash in Hand:		
cash-FC	201	63
Cash-Local	-	-
	<b>201</b>	<b>63</b>
<b>Schedule 7</b>		
<b>Bank Balances</b>		
Standard Chartered Bank	8,509,463	9,819,821
Indian Bank	493,280	183,259
Indian Bank - Online	5,225	111,363
ICICI Bank	-	-
State Bank of India	-	-
Andhra Bank	1,678,206	882,945
Indian Overseas Bank	497,836	479,105
State Bank of India - Group gratuity	133,092	128,426
State Bank of India - JSLPS	-	-
YES Bank		
YES Bank Current Account	-	-
HDFC Bank	-	-
	<b>11,317,102</b>	<b>11,604,919</b>
<b>Schedule 8</b>		
<b>Current Liabilities &amp; Provisions</b>		
Gratuity payable - Duraisamy	34,716	34,716
Gratuity payable - Arokia Mary	26,536	26,536
Gratuity payable - Arindam	36,265	36,265
Gratuity payable - Jagadiswar	29,784	29,784
Provision for Outstanding Liabilities - PF payable	185,918	184,016
Bills Payable - Amritsar CDP	86,264	
Bills Payable - Koraput CDP	91,868	
Provision for Audit fees	-	-
	<b>491,351</b>	<b>311,317</b>

## HELP A CHILD OF INDIA - FC

Schedule forming part of the Balance Sheet as at 31st March 2018

### Schedule - 2 Fixed Assets

Particulars	WDV as on 01.04.2017	Additions		Deletions	As at 31.03.2018	Depreciation for the year		WDV as on 31.03.2018
		>=180 days	< 180 days			Rate	Amount	
<b>Depreciable Assets</b>								
<b>Block I - Land &amp; Building</b>								
Building	28,198,787	-	-	-	28,198,787	10%	4,114,410	24,084,377
<b>Block II - Furniture &amp; Fittings</b>								
Furniture & Fittings	575,162	17,300	132,050	-	724,512	10%	65,849	658,664
<b>Block III - Plant &amp; Machinery</b>								
Air conditioner	81,284	-	-	-	81,284	15%	12,193	69,091
Electrical & Equipment	451,584	-	31,050	-	482,634	15%	70,066	412,568
Electronic Equipments	281,444	15,295	129,456	-	426,195	15%	54,220	371,975
Motor and sundry vehicles	1,853,806	137,239	59,722	16,900	2,043,867	15%	301,351	1,742,516
Computer and Accessories	107,013	118,400	134,310	-	359,723	60%	175,541	184,182
<b>Total</b>								
<b>Grand Total</b>	<b>31,549,080</b>	<b>288,234</b>	<b>496,588</b>	<b>16,900</b>	<b>32,317,002</b>		<b>4,793,629</b>	<b>27,523,372</b>
Previous year	36,349,616	24,380	273,916	-	36,647,912		5,098,832	31,549,080

<b>Schedule 9</b>		
<b>Foreign Contributions received</b>	Year ended 31st March 2018	Year ended 31st March 2017
<b>Remittance From HAC Australia</b>		
Australia CSP Support	2,979,655	3,866,614
Australia Flood Relief Kalahandi	251,475	
Australia REH Support	1,102,521	1,558,260
<b>Remittance From HAC Holland</b>		
REK - Administration	13,887,283	17,677,738
REK - CCDC Support	41,022,646	12,527,915
REK - CSP Support		2,036,457
REK - CSP Special Partners Support	10,781,244	7,093,749
REK - CSP Phase out budget	1,364,000	2,112,600
REK- CSP Full Orphan Support	628,000	679,200
REK - Funds from CRWRF	590,459	1,042,571
REK - Others	30,000	340,405
REK - Anita School Social Work Project	2,336,450	2,729,771
REK - Team Visit Expenses		640,712
REK - Evaluation expenses	512,228	
REK - Bihar Flood Relief - Phase 1	1,785,010	
REK - Bihar Flood Relief - Phase 2	2,100,644	
REK - The Sundarban Project	360,500	
REK - Exchange Gain	333,044	
<b>Remittance From Holland - Others</b>		
Woord & Daad		246,063
<b>Remittance From Foreign Countries -</b>		
Individual Donars	-	-
Child Sponsorship	14,678	17,710
Donation others	-	
	<b>80,079,847</b>	<b>52,569,373</b>
<b>Schedule 10</b>		
<b>Local Contribution received</b>	Year ended 31st March 2018	Year ended 31st March 2017
	-	-
<b>Schedule 11</b>		
<b>Interest Income</b>		
Andhra Bank, Chennai	38,834	6,526
Andhra Bank -Kalahandi	14,083	23,983
State Bank of India -Madhepura	17,665	23,190
State Bank of India - Raichur	6,642	11,611
State Bank of India -Dangs	15,396	23,948
Indian Bank, Chennai	31,183	32,671
Standard chartered Bank, Chennai	524,321	1,028,465
Interest on Fixed deposit	2,073,515	3,452,314
Accured interest on Fixed deposit	963,432	(169,248)
Indian Bank - Koraput	11,024	10,730
Indian Bank - Online - Chennai	1,748	1,996
State Bank of India - Samastipur	463	602
Indian Overseas Bank - Poondi	12,960	17,787

State Bank of India - Kolkata	12,855	12,703
State Bank of India - Amritsar	6,048	10,634
Indian Overseas Bank, Chennai	18,620	18,641
State Bank of India - Gratuity ac	4,784	(2,095)
State Bank of India - JSLPS	-	(1,000)
Canara Bank, Tengapani	-	
	<b>3,753,573</b>	<b>4,503,458</b>
<b>Schedule 12</b>		
<b>Other Incomes</b>		
Miscellaneous income (disposal of 2 vehicles - Blor	11,000	7,600
Profit on sale of fixed assets - TVS - Dangs	(11,700)	-
Miscellaneous income (disposal of Honda Activa - C	2,000	390
	<b>1,300</b>	<b>7,990</b>

<b>Schedule 13</b>		
<b>Prior Period Item</b>		
Prior period advances now written back as exp	-	-
	-	-
<b>Schedule 14</b>		
<b>Integrated Child development Programme:</b>		
CCDC, Bangalore	-	-
CDP, Kalahandi	6,686,639	3,500,010
CDP, Madhepura	10,437,357	5,738,014
CDP, Raichur	4,093,835	2,813,952
CDP Samastipur	-	-
CDP Samastipur - Local	-	1,176,048
CDP, Dangs	3,987,317	3,034,945
CDP, Koraput	3,894,270	3,816,593
CDP, Madhepura(health)	-	-
CDP, Nabrangpur	2,656,833	2,649,394
CDP, Amristar	2,645,664	1,821,142
CDP, Poonndi (Chennai)	3,679,940	3,424,754
CDP, Kolkata	3,928,141	3,816,098
CDP, Kalahandi - Australia	1,528,427	404,083
CDP Kalahandi - Local	-	1,135,015
CDP, Kolkata - Australia	19,040	-
	<b>43,557,462</b>	<b>33,330,048</b>
<b>Schedule 15</b>		
<b>HACI Other Programmes:</b>		
Anita School Social Work Project	2,011,796	2,052,892
Media Workshop		121,847
REK - Team Visit Expenses	130,571	270,781
Chennai Urban Programme	0	52,310
Child Protection Workshop - Kolkata	156,589	0
Relief & Recovery (Aus)	48,510	64,000
Relief & Recovery (CAD)	614,855	791,707
Relief & Recovery (Local)		213,956
Proposal Writing Workshop		246,857
Direct educational support	30,006	32,005
Training - AVET		174,122
Training - Leadership		113,993
Kallukuttai Child Development Program	0	15,731
TCS - Adult Literacy Program, Madhepura	0	4,831,157
Vardha Cyclone Relief Programme		1,579,590
Staff Conforonce	202,401	310,410
Nelvoy Child Development Project	-	-
Child characterfest	-	-
ICCO - Program Expenses	-	-
Outcome Study	-	-
	<b>3,274,818</b>	<b>10,871,358</b>
<b>Schedule 17</b>		
<b>Programme Design &amp; implementation :</b>		
Printing	-	5,285.00
Postage	17,018	3,771.00

Salary	1,831,482	1,623,082
Training	4,300	-
Telephone	44,651	23,102
Travel International - REK review meeting	-	160,118
Travel	5,840	3,466
	<b>1,903,291</b>	<b>1,818,824</b>
<b>Schedule 18</b>		
<b>Programme Monitoring Cost :</b>		
Programme Staff Salary	756,577	684,561
PME Cost	361,491	423,562
PMEL Training Cost	1,413	24,041
Partners Audit Exp	-	-
Telephone	36,812	14,063
Travel - International	-	80,866
Travel	-	12,404
HAC Australia expenses	-	-
Evaluation	291,019	227,836
	<b>1,447,312</b>	<b>1,467,333</b>

<b>Schedule 19</b>		
<b>Marketing expenses:</b>		
Promotional expenses	214,517	181,573
Salary	-	-
Travel	-	1,883
Telephone Charges	-	1,261
	214,517	184,717
<b>Sponsor Relation :</b>		
Salary	945,813	871,360
Printing & Postage	248,598	313,443
Phone	34,555	18,164
Training	3,000	100
Travel	1,027	
	1,232,993	1,203,067
<b>Marketing &amp; Sponsorship expenses</b>	<b>1,447,510</b>	<b>1,387,784</b>
<b>Schedule 20</b>		
<b>Administration Expenses:</b>		
Legal fees	-	35,000
Staff Insurance	351,653	354,155
Advertisement charges	-	-
Audit Fee	59,000	80,500
Bank Charges	5,860	2,747
Bank charges local fuds	-	20,711
Bank Charges REK funds	633	221
Board Meeting Expenses	90,119	217,404
Books & Other Materials	6,095	19,920
Electricity charges	99,039	73,990
Hospitality Expenses	7,766	17,201
Magazines & Newspapers	-	5,949
Office Rent	196,910	54,000
Office supplies	-	151,152
Professional Tax	2,190	17,477
Postage & Telecommunications	71,798	163,036
Printing & Stationery	80,018	91,314
Professional Charges	472,599	291,986
Security charges	126,896	295,785
Staff Interview & travel cost	-	18,843
Staff Salary	4,095,579	5,694,745
Staff training	8,274	30,390
Staff welfare expenses	77,665	59,766
Travel - International	134,660	143,877
Travel - local	126,457	33871
<b>Maintenance:</b>		
Building Maintenance	102,983	128,823
Equipment Maintenance	73,542	57,290
Vehicle Maintenance	176,796	144,818
	<b>6,366,531</b>	<b>8,204,971</b>



**HELP A CHILD OF INDIA**

**Schedule forming part of the Balance Sheet as at 31st March 2018**

**Schedule - 16**

***Programme through Partners 2017-18***

<b>Name of Partner</b>	<b>Resi</b>	<b>Others</b>	<b>Orphan Childr</b>	<b>AUD</b>	<b>Phase Out</b>	<b>As at March 31,2018</b>	<b>As at March 31,2017</b>
Divya Shanthi Christian Association					602,600.00	602,600	658,912
Maharashtra Fellowship for Deaf	1,940,000.00					1,940,000	1,727,500
Shalom Childrens' Home						-	107,203
Society for the care of Handicapped	1,236,751.00					1,236,751	1,025,649
Society for the care of Handicapped - Local	-					-	-
Society for Integrated social upliftment						-	492,493
Voc. Training & Rehab centre			1,307,200.00	1,102,521.00	751,400.00	3,171,121	2,379,437
Zoram Evangelical Fellowship						-	132,750
Gerizim Rehabilitation Trust	5,262,500.00					5,262,500	3,609,132
Divine Fellowship	6,460,184.00					6,460,184	7,727,499
Grameen Sahara - Centre of Excellence						-	1,220,000
BSSK - The Sundarban Project		350,000.00				350,000	-
Dar-UI-Fazl Children's Home						-	183,421
<b>TOTAL</b>	<b>14,899,435.00</b>	<b>350,000.00</b>	<b>1,307,200.00</b>	<b>1,102,521.00</b>	<b>1,364,000.00</b>	<b>19,023,156</b>	<b>19,263,996</b>

**HELP A CHILD OF INDIA**

**Schedule forming part of the Balance Sheet as at 31st March 2018**

**Schedule - 5A**

**Project Program Advances by staff - 31.03.2018**

Staff / Consultant Name	Amritsar	Bangalore	Poondi	Samastipur	Samastipur (Local)	Raichur	Kolkata	Koraput	Madhepura	Kalahandi AUS	Kalahandi Local	Kalahandi	Total
Akilesh													0
Kamal Jaiswal													0
Swadheen													0
DuraiSamy		1570000											1570000
Program advance													0
Jeeva Oli													0
Kanhaiya Lal													0
Prahalad Peter													0
Sushil Kumar				1119	0								1119
Biplab													0
Kiran													0
Ashish													0
Bijaya													0
Santosh													0
Abhijit							4336						4336
Pratinidhi													0
Lakhan Mulhiya													0
Pauloose Soren													0
Saheblal Paswan													0
Uthirakumar			-5200										-5200
Gaurav Kumar													0
Pawan Masih													0
Others			94080										94080
Jaywant Das													0
Jagdishwar Naik													0
Arindam Kalesh													0
Chamru Jal													0
	0	1570000	88880	1119	0	0	4336	0	0	0	0	0	1664335

## **HELP A CHILD OF INDIA**

**Schedule forming part of the Accounts for the year ended 31<sup>st</sup> March 2018**

### **Schedule 21**

#### **1. Significant Accounting Policies and Notes on Accounts**

Background:

Help A Child of India is a Charitable organization registered under The Tamilnadu Societies Act 1987 with the Head Office located in Chennai and carries out various charitable activities. Help a Child of India works across the country through development that is community and child development based, emergency response and disaster mitigation, advocacy initiatives that are grassroots based.

##### **1.1 Basis of preparation of financial statements**

The financial statements are prepared in all material aspects with reference to generally accepted accounting principles followed in India and in compliance with accounting standards issued by the Institute of Chartered Accountant of India to the extent applicable to the society. The financial statements are prepared under historical cost convention and on an accrual basis except in respect of contribution in kind and interest income from banks which are accounted at the time of receipt.

##### **1.2 Use of estimates**

The preparation of the financial statements in conformity with the generally accepted accounting principles requires estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reported period. Management believes that the estimate used in the preparation of financial statements is prudent and reasonable. Future results could differ from these estimates.

##### **1.3 Fixed Assets and Depreciations**

Fixed Assets are carried at cost of acquisition less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Assets handed back to the projects are removed from the General Fund account.

Depreciations on fixed assets is provided on written down value method at the rates mentioned against the items in Schedule 2-Fixed assets which as prescribed under the Income Tax Act, 1961.

#### 1.4 Incoming Resources

The society derives income from sponsors/donors located outside India and also income collected locally from various donors. All incoming resources are recognized once the charity has entitlement to the resources, which coincides with receipt of money and the monetary value of incoming resources can be measured with sufficient reliability.

Interest income from balances with banks is recognized on receipt basis.

#### 1.5 Foreign Currency Transaction

Contributions received in foreign currencies are recorded at the rates prevailing on the date when the credit is given by the bank, to the society's account.

#### 1.6 Resources Expended

Expenditure is recognized when a liability is crystallized. All expenditures are accounted on accrual basis and have been classified under headings that aggregate all costs related to the category. Charitable expenditure comprises those cost incurred by the Charity in the deliver of its activities and services for its beneficiaries. Expenditure is recognized as goods or services supplied.

#### 1.7 Retirement Benefits

##### Defined Contribution Plan

Provident Fund: All employees of the society receive benefits from a provident fund, which is a defined contribution plan. Both the employee and the employer make monthly contributions to the plan, each equal to specified percentage of employee's basic salary. The society has no further obligations under the plan beyond its monthly contributions. The society contributes to the employee provident fund scheme and the contribution thereof is absorbed in the income and expenditure account.

#### 1.8 Income Taxes

##### Current taxes

The Society is registered under section 12AA of the Income Tax Act, 1961, and hence exempt from taxes on income when they are applied for charitable purposes.

## 2. Notes on Accounts

### 2.1 Prior period comparatives

Previous year figures have been regrouped /reclassified to confirm this year's classification.

### 2.2 Program Advances

Program Advance in Schedule 5 to Balance Sheet, includes Staff Program Advance, CCDC Bangalore of Rs.15,70,000/- represents the amount on which legal course has been initiated by the management for its recovery.

For and on behalf of  
R.Gopalakrishnan & Co  
Chartered Accountants

*Ananthan*  
G. Ananthan  
Partner

Date: 10.08.2018



For and on behalf of  
Help A Child of India

For **HELP A CHILD OF INDIA**

*L.R. Joshi*  
L. R. Joshi  
Chief Executive Officer

