



**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, 2020 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 31,2020; and
  - b. in the case of the income and expenditure account, excess of income over expenditure of the Society for the year ended on that date.



Place: Chennai  
Date: 29/12/2020

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

*Ananthan*

G.Ananthan  
Partner  
ICAI Mem.No. 021916

**UDIN : 21021916AAAABQ5154**

## HELP A CHILD OF INDIA - FC

### BALANCE SHEET AS AT 31ST MARCH 2020

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

	Schedule	Year ended 31st March 2020	Year ended 31st March 2019
<b>SOURCES OF FUNDS</b>			
General Fund	1	114,187,651	112,327,474
		<b>114,187,651</b>	<b>112,327,474</b>
<b>APPLICATION OF FUNDS</b>			
Fixed Assets	2	24,647,743	26,991,335
Investments - Fixed deposit	3	49,799,164	47,960,339
<b>Current Assets Loans and Advances</b>			
Prepaid Insurance		-	-
Deposit and Advances	4	13,159,144	12,878,180
Program Advance - closing balance	5	4,433,694	3,026,158
Cash	6	20,677	9,143
Bank Balances	7	22,480,030	21,805,156
		<b>40,093,546</b>	<b>37,718,637</b>
Less Current Liabilities and Provisions	8	352,802	342,837
Net Current Assets		<b>39,740,744</b>	<b>37,375,800</b>
		<b>114,187,651</b>	<b>112,327,474</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 : 29-12-2020**



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

*David*

**D.J. Edwin  
Chief Executive Officer**



**HELP A CHILD OF INDIA - FC****INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2020**

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

	Schedule	Year ended 31st March 2020	Year ended 31st March 2019
<b>INCOME</b>			
Foreign Contribution received	9	46,842,125	67,010,998
Interest Income	10	4,289,769	3,812,597
Other Income	11	115,279	50,203
		51,247,173	70,873,798
<b>EXPENSES</b>			
Prior Period Item	12	(81,790)	32,050
ICDP Expenses	13	28,904,175	33,771,130
HACI Other programmes	14	2,782,347	6,530,907
Programme through partners	15	1,753,865	8,746,106
Program Design & Implementation	16	2,152,513	2,055,445
Programme Monitoring & Support	17	1,274,016	1,573,089
Marketing & Sponsorship expenses	18	1,721,067	1,535,988
Administrative expenses	19	7,760,386	6,949,965
Depreciation	2	3,120,417	1,944,877
		49,386,997	63,139,558
Excess of Income over Expenditure		1,860,177	7,734,240
Notes on Accounts	20		

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

*Ananthan*

**G.Ananthan**  
Partner

Date : 29-12-2020



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

*David*  
**D.J. Edwin**  
Chief Executive Officer



**HELP A CHILD OF INDIA - FC**



**Receipts & Payments account for the year ended 31st March 2020**

Receipts	2019-20	Amount	Payments	2019-20	Amount
<b>Opening Balance:</b>			<b>Programme Expenditure:</b>		
Cash in hand	7,330.16		<b>Child development Programme</b>		
Cash in hand - Anita School Project	1,813.00		CCDC Bangalore - HACI	-	
Bank balance at Andhra	2,440,512.00		CDP, Amristar		
Bank balance at HDFC Bank - CUP	360,811.70		CDP, Amristar - HACI	654,210.90	
Bank balance at IOB	515,417.70		CDP, Dangs	2,628,805.50	
Bank balance at SBI - Group gratuity	137,811.25		CDP, Gajapati	1,469,443.00	
Bank balance at SCB	16,199,761.64		CDP, Kalahandi - REK	-	
Bank balance at Indian bank	2,108,947.20		CDP, Kalahandi - Australia	1,002,504.70	
Bank balance at Indian bank - Online	41,894.67	21,814,299.32	CDP, Kolkata - REK	3,470,489.00	
			CDP, Kolkata - AUS	-	
			CDP, Koraput	2,641,804.00	
<b>Programme Advance:</b>			CDP, Madhepura	6,417,108.90	
CCDC, Bangalore	1,603,348.00		CDP, Nabrangpur	3,412,811.00	
CDP, Amritsar	89,815.10		CDP, Poondi (Chennai)	3,424,010.90	
CDP, Dangs	284,990.48		CDP, Purnea	1,074,019.00	
CDP, Gajapati	170.00		CDP, Raichur	2,568,445.50	
CDP, Kalahandi	94,960.00		CDP, Rania	140,523.00	28,904,175.40
CDP, Kalahandi - Aus	75,461.00				
CDP, Kolkata	325,117.00		<b>HACI other programmes:</b>		
CDP, Koraput	118,236.00		Anita School Social Work Project	213,542.00	
CDP, Madhepura	128,663.75		Fani Cyclone Relief - REK	488,165.00	
CDP, Nabrangpur	2,343.00		Fani Cyclone Relief - HACI	37,160.00	
CDP, Poondi	91,588.55		REK Team visit expenses	62,329.00	
CDP, Purnea	2,977.00		Evaluation Expenses	1,680,041.00	
CDP, Raichur	189,282.50		Staff Conference	301,110.00	2,782,347.00
CDP, Samastipur	14,473.00				
Race, Assam	4,733.00	3,026,158.38	<b>Programme through partners(S</b>	<b>1,753,865.00</b>	<b>1,753,865.00</b>
			<b>Programme Development &amp; implementation :</b>		
<b>Remittance From HAC Australia</b>			Printing		
Australia CSP Support	2,243,338.28		Salary	2,082,188.00	
Australia REH Support	893,865.00	3,137,203.28	Telephone	20,107.00	
<b>Remittance From Holland</b>					

REK - Administration	11,021,000.26		Postage	17,282.00
REK - ICDP Support	31,989,875.96		Training	22,940.00
REK - Fani Cyclone Relief	388,164.50		Travel local	9,996.00
REK - Evaluation	355,881.00			2,152,513.00
REK - Exchange Gain	-	43,704,921.72	<b>Programme Monitoring &amp; Support :</b>	
<b>Remittance From foreign countries</b>				
Individual donors	-	0.00	PME Cost	366,312.00
			PME Cost - HACI	46,287.00
			PMEL Training cost	-
<b>Interest</b>			Salary	838,775.00
Andhra Bank - Kalahandi	7,891.00		Telephone	17,192.00
Andhra Bank, Chennai	84,074.00		Staff training	4,625.00
Canara Bank, Tengapani			Travel - local	825.00
HDFC Bank-CUP, Chennai	8,655.00			1,274,016.00
Indian Bank - Koraput	5,180.00			
Indian Bank, Asaid Colony, Chennai	28,908.00		<b>Marketing expenses:</b>	
Indian Bank, Online, Asaid Colony, C	679.00		Promotional expenses	214,763.00
Indian Bank, Nabrangpur	10,923.00		Diary printing	57,348.00
Indian Overseas Bank -Poondi	4,912.00		Domain renewal charges	8,255.00
Indian Overseas Bank, Chennai	18,287.00		Website development	25,432.00
Standard Chartered Bank, Chennai	684,035.00		Telephone	6,095.00
State Bank of India - Gratuity ac	4,622.00		Annual report	6,494.00
State Bank of India -Amritsar	566.00		Travel - local	3,921.00
State Bank of India -Dangs	7,030.00		<b>Sponsor Relation :</b>	
State Bank of India -Kolkata	109.00		Phone	6,698.00
HDFC Bank, Chennai - Kolkata	8,173.00		Printing & Postage & Stationary	199,637.00
State Bank of India -madhepura	11,303.00		Salary	1,067,537.00
State Bank of India -Raichur	4,346.00		Training	4,625.00
State Bank of India -Samastipur	460.00		Travel - Local	13,781.00
Fixed deposit interest	3,359,429.50	4,249,582.50	Travel - International	106,481.00
				1,398,759.00
<b>Other Incomes:</b>			<b>Administration Expenses:</b>	
Sale of Airconditioners - HO	22,000.00		Legal fees	
Sale of four wheeler - Madhepura	45,500.00		Staff Insurance	76,830.08
Sale of scrap - HO- Furnitures	12,500.00		Audit Fee	82,600.00
Sale of Tavera - Raichur (18-19)	50,000.00	130,000.00	Bank Charges	2,603.60
			Board Meeting Expenses	204,773.00
			Electricity charges	98,414.00
<b>Refund of Advance &amp; deposits:</b>			Hospitality Expenses	24,733.00
Fixed deposit closed	46,956,332.80		Magazines & Newspapers	9,145.00



	Raj Automobiles, Khunti (two whe	71,672.00	
	Computer & Mobile World (Laptop	30,400.00	
	Priyanka Ekka Advance Paid	8,000.00	49,122,476.30
	<b>Staff Program Advances: (Sch - 17)</b>		
	CCDC, Bangalore	1,570,000.00	
	CDP, Poondi	94,080.00	
	CDP, Koraput	42,249.00	
	CDP, Samastipur	1,119.00	
			1,707,448.00
	<b>Programme Advance:</b>		
	CCDC, Bangalore - HACI	33,348.00	
	CDP, Amritsar - HACI	8,548.20	
	CDP, Dangs	283,416.98	
	CDP, Gajapati	-	
	CDP, Kalahandi	94,960.00	
	CDP, Kalahandi - Aus	45,392.30	
	CDP, Kolkata	252,375.00	
	CDP, Koraput	528,870.00	
	CDP, Madhepura	685,494.85	
	CDP, Nabrangpur	492,896.00	
	CDP, Poondi	274,764.65	
	CDP, Purnea	4,979.00	
	CDP, Raichur	2,654.00	
	CDP, Samastipur	13,814.00	
	Race, Assam	4,733.00	2,726,245.98
	<b>Closing Balance:</b>		
	Cash in hand	18,864.16	
	Cash in Hand - Anita School Proje	1,813.00	
	Bank balance at Andhra	3,259,239.92	
	Bank balance at HDFC Bank - CUF	148,946.18	
	Bank balance at IOB	534,151.60	
	Bank balance at SBI - Group gratu	142,433.25	
	Bank balance at SCB	18,030,556.74	
	Bank balance at Indian bank	363,596.12	
	Bank balance at Indian bank - On	1,106.67	
			22,500,707.64

<b>Total</b>				123,229,088.00	123,229,088.00	123,229,088.00	123,229,088.00
<b>For and on behalf of</b> <b>R. Gopalakrishnan &amp; Co</b> <b>Chartered Accountants</b>  <b>G. Ananthan</b> <b>Partner</b> <b>Date : 29-12-2020</b>					<b>For and on behalf of the board of</b> <b>Help A Child of India</b>  <b>D.J. Edwin</b> <b>Chief Executive Officer</b>		





## HELP A CHILD OF INDIA

### Schedule forming part of the Balance Sheet as at 31st March 2020

	Year ended 31st March 2020	Year ended 31st March 2019
<b>Schedule - 1</b>		
<b>General Fund</b>		
As per Balance Sheet	112,327,474	104,593,234
Add: Excess of Income over Expenditure	1,860,177	7,734,240
	114,187,651	112,327,474
	<b>114,187,651</b>	<b>112,327,474</b>
<b>Schedule 3</b>		
Fixed Deposit at Indian Bank	18,877,124	17,773,601
Fixed Deposit at Andhra Bank	12,342,553	12,225,280
Fixed Deposit at Indian Overseas Bank	1,152,145	1,086,150
Fixed Deposit at Yes Bank	16,654,518	16,142,670
Accured Interest on Fixed deposits	772,824	732,638
Fixed Deposit at HDFC Bank	-	-
Fixed Deposit at State Bank of India	-	-
	<b>49,799,164</b>	<b>47,960,339</b>
<b>Schedule 4</b>		
<b>Deposit and Advances</b>		
<b>Rental Deposits:</b>		
<b>Administrative office</b>		
Rental deposit - Project office - P.A. Appadurai	50,000	50,000
Raichur project office	-	50,000
<b>CDC, Korpaut</b>		
CDP, Koraput - Niranjana Swain - Field office rental advance	5,000	5,000
CDP, Koraput - Immanuel - Field office rental advance	13,000	13,000
<b>CDC, Poondi</b>		
CDP, Poondi - project office rental advance	50,000	50,000
<b>CDP, Gajapati</b>		
CDP, Gajapati - project office rental advance	18,000	18,000
<b>CDP, Nabrangpur</b>		
CDP, Nabrangpur - project office rental advance	15,000	15,000
<b>Total of Rental deposits</b>	<b>151,000</b>	<b>201,000</b>

## HELP A CHILD OF INDIA

### Schedule forming part of the Balance Sheet as at 31st March 2020

<b>Telephone Deposits:</b>		
Administrative office	61,429	61,429
CCDC, Bangalore	-	-
	<b>61,429</b>	<b>61,429</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
Advance - Priyanka Ekka	71,672	-
Advance - Raj automobiles (two wheeler) Rania CDP	30,400	-
Advance - Computer & Mobile world (Laptop) Rania CDP	8,000	-
Tds receivable	629,305	372,873
Advances- John	1,000	25,448
Advance - Moses	-	11,092
	<b>12,946,715</b>	<b>12,615,751</b>
<b>Total of Deposit and advances</b>	<b>13,159,144</b>	<b>12,878,180</b>
<b>Schedule 5</b>		
<b>Programme advance Closing balance</b>		
CCDC, Bangalore	33,348	33,348
ICDP, Dangs	283,417	284,990
ICDP, Koraput	528,870	118,236
ICDP, Kalahandi	94,960	94,960
ICDP, Madhepura	685,495	120,577
ICDP, Kalahandi - Australia	45,392	75,461
ICDP, Samastipur	13,814	13,354
ICDP, Raichur	2,654	189,283
CDP, Purnea	4,979	1,869
CDP, Poondi	274,765	2,709
CDP, Amritsar	-	-
CDP, Amritsar - HACI	8,548	89,815
CDP, Kolkata	252,375	325,117
CDP, Nabrangpur	492,896	2,343
Race, Assam	4,733	4,733
	<b>2,726,246</b>	<b>1,356,794</b>

## HELP A CHILD OF INDIA

### Schedule forming part of the Balance Sheet as at 31st March 2020

<b>Schedule 6</b>		
Cash In Hand:		
cash-FC	20,677	9,143
	<b>20,677</b>	<b>9,143</b>
<b>Schedule 7</b>		
<b>Bank Balances</b>		
Standard Chartered Bank	18,030,557	16,199,762
Indian Bank	363,596	2,108,947
Indian Bank - Online	1,107	41,895
Andhra Bank	3,259,240	2,440,512
Indian Overseas Bank	534,152	515,418
State Bank of India - Group gratuity	142,433	137,811
HDFC Bank - CUP	148,946	360,812
	<b>22,480,030</b>	<b>21,805,156</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	198,504	215,536
Bills Payable - Amritsar CDP	-	-
Bills Payable - Koraput CDP	-	-
Amritsar CDP - Pawan - Advance received	26,997	
Childline Dangs - Other advance Payable	-	-
	<b>352,802</b>	<b>342,837</b>

## HELP A CHILD OF INDIA

### Schedule forming part of the Balance Sheet as at 31st March 2020

#### Schedule - 2 Fixed Assets

Particulars	WDV as on 01.04.2019	Additions		Deletions	As at 31.03.2020	Depreciation for the year		WDV as on 31.03.2020
		> = 180 days	< 180 days			Rate	Amount	
<b>Depreciable Assets</b>								
<b>Block I - Land &amp; Building</b>								
Building	22,841,018	-	-	-	22,841,018	10%	2,284,102	20,556,916
<b>Block II - Furniture &amp; Fittings</b>								
Furniture & Fittings	592,797	74,685	30,099	-	697,581	10%	68,253	629,328
<b>Block III - Plant &amp; Machinery</b>								
Air conditioner	57,746	-	-	14,721	43,025	15%	6,454	36,571
Electrical & Equipment	350,683	-	68,600	-	419,283	15%	57,747	361,535
Electronic Equipments	371,731	31,500	69,335	-	472,566	15%	65,685	406,881
Motor and sundry vehicles	2,346,029	158,395	69,577	-	2,574,001	15%	380,882	2,193,119
Computer and Accessories	431,333	134,455	154,900	-	720,688	40%	257,295	463,393
Total								
<b>Grand Total</b>	<b>26,991,335</b>	<b>399,035</b>	<b>392,511</b>	<b>14,721</b>	<b>27,768,162</b>		<b>3,120,418</b>	<b>24,647,743</b>
Previous year	27,523,372	148,455	1,333,142	68,756	28,936,213		1,944,877	26,991,335

<b>Schedule 9</b>		
<b>Foreign Contributions received</b>	Year ended 31st March 2020	Year ended 31st March 2019
<b>Remittance From HAC Australia</b>		
Australia CSP Support	2,243,338	3,073,165.87
Australia Flood Relief Kalahandi	-	242,400.00
Australia REH Support	893,865	1,115,929.00
<b>Remittance From HAC Holland</b>		
REK - Administration	11,021,000	11,163,135
REK - CCDC Support	31,989,876	32,254,713
REK - CSP Special Partners Support	-	10,165,250
REK - CSP Phase out budget	-	257,490
REK- CSP Full Orphan Support	-	494,800
REK - Fani cyclone relief	388,165	-
REK - Others	-	30,000
REK - Anita School Social Work Project	-	1,456,049
REK - Evaluation expenses	355,881	-
REK - Bihar Flood Relief - Phase 1	-	2,470,287
REK - Bihar Flood Relief - Phase 2	-	-
REK - The Sundarban Project	-	-
REK - Exchange Gain	(50,000)	4,280,979
<b>Remittance From Holland - Others</b>		
Woord & Daad		
<b>Remittance From Foreign Countries -</b>		
Individual Donars	-	-
Child Sponsorship.	-	6,800
Donation others	-	-
	<b>46,842,125</b>	<b>67,010,998</b>
<b>Schedule 10</b>		
<b>Interest Income</b>		
Andhra Bank, Chennai	84,074	63,061
Andhra Bank -Kalahandi	7,891	12,881
State Bank of India -Madhepura	11,303	14,412
State Bank of India - Raichur	4,346	7,642
State Bank of India -Dangs	7,030	11,645
Indian Bank, Chennai	28,908	36,371
HDFC Bank, Chennai - CUP	8,655	14,858
HDFC Bank, Chennai - Kolkata	8,173	6,910
Standard chartered Bank, Chennai	684,035	936,414
Interest on Fixed deposit	3,359,430	3,367,957
Accured interest on Fixed deposit	40,186	(710,261)
Indian Bank - Koraput	5,180	12,441
Indian Bank - Nabrangpur	10,923	
Indian Bank - Online - Chennai	679	746
State Bank of India - Samastipur	460	458
Indian Overseas Bank - Poondi	4,912	8,076
State Bank of India - Kolkata	109	2,149
State Bank of India - Amritsar	566	4,465
Indian Overseas Bank, Chennai	18,287	17,653
State Bank of India - Gratuity ac	4,622	4,719

Canara Bank, Tengapani	-	-
	<b>4,289,769</b>	<b>3,812,597</b>
<b>Schedule 11</b>		
<b>Other Incomes</b>		
Profit on sale of Air conditioners - HO	7,279	
Sale of Four wheeler - Madhepura - old vehicle	45,500	
Sale of scrap - Furnitures - HO	12,500	
Sale of Tavera - Raichur - 18-19	50,000	7,000
Refund of Project office rental deposit - Nabrangpu	-	5,000
Loss on sale of fixed assets - Kalahandi		(8,416)
Profit on sale of scrap - Kalahandi		34,705
Profit on buy back of Canon Printer - Head office		11,915
	<b>115,279</b>	<b>50,203</b>

<b>Schedule 12</b>		
<b>Prior Period Item</b>		
Project rent (Orissa field office)		20,200
Project rent (ICDP, Kalahandi - rent advance)		2,400
Telephone (CCDC, Bangalore-Telephone deposit)		1,500
Haniel, Programme advance		2,950
Administrative office		5,000
Assets written off in previous years taken into assets this year	(81,790)	
	<b>(81,790)</b>	<b>32,050</b>
<b>Schedule 13</b>		
<b>Integrated Child development Programme:</b>		
CCDC, Bangalore - HACI	-	14,812
CDP, Kalahandi	-	2,451,340
CDP, Madhepura	6,417,109	6,465,317
CDP, Raichur	2,568,446	3,952,647
CDP, Dangs	2,628,806	3,515,657
CDP, Koraput	2,641,804	3,528,073
CDP, Nabrangpur	3,412,811	2,808,713
CDP, Amristar	-	1,216,413
CDP, Amristar - HACI	654,211	640,345
CDP, Poondi (Chennai)	3,424,011	3,446,940
CDP, Purnea	1,074,019	199,255
CDP, Gajapati	1,469,443	234,649
CDP, Kolkata	3,470,489	3,653,847
CDP, Kalahandi - Australia	1,002,505	1,411,914
CDP, Rania	140,523	
CDP, Kolkata - Australia	-	231,209
	<b>28,904,175</b>	<b>33,771,130</b>
<b>Schedule 14</b>		
<b>HACI Other Programmes:</b>		
Anita School Social Work Project	213,542	2,009,467
REK - Team Visit Expenses	62,329	48,818
Fani Cyclone Relief - REK	488,165	0
Fani Cyclone Relief - HACI	37,160	0
Inclusion of children with disability workshop - Koll	0	71,074
Relief & Recovery (Aus)	0	93,781
Relief & Recovery (CAD)	0	213,102
Golden Jubilee celebration	0	91,521
Direct educational support	0	30,000
Gaja Cyclone Relief	0	374,175
Kerala Flood Relief	0	2,189,840
Gaja Cyclone Relief - Aus	0	252,668
Staff Conference	301,110	234,685
Bihar Flood Relief - Phase 2	-	921,776
Evaluation Expenses	1,680,041	-
	<b>2,782,347</b>	<b>6,530,907</b>
<b>Schedule 16</b>		
<b>Programme Design &amp; implementation :</b>		
Printing	-	-
Postage	17,282	18,290.00

Salary	2,082,188	1,996,416
Training	22,940	3,000
Telephone	20,107	34,224
Travel International - REK review meeting	-	-
Travel	9,996	3,515
	<b>2,152,513</b>	<b>2,055,445</b>
<b>Schedule 17</b>		
<b>Programme Monitoring Cost :</b>		
Programme Staff Salary	838,775	811,558
PME Cost	366,312	367,481
PMEL Training Cost	-	6,837
PME Cost - HACI	46,287	1,566
Telephone	17,192	28,001
Travel	825	1,765
Staff Training	4,625	-
Evaluation	-	355,881
	<b>1,274,016</b>	<b>1,573,089</b>



<b>Schedule 19</b>		
<b>Marketing expenses:</b>		
Promotional expenses	214,763	97,520
Diary Printing	57,348	
Domain renewal charges	8,255	995
Website development	25,432	40,000
Telephone Charges	6,095	1,412
Annual report	6,494	25,043
Travel - Local	3,921	
	322,308	164,970
<b>Sponsor Relation :</b>		
Salary	1,067,537	1,014,270
Printing & Postage	199,637	230,936
Phone	6,698	21,113
Training	4,625	96,739
Travel - Local	13,781	7,960
Travel - International	106,481	
	1,398,759	1,371,018
<b>Marketing &amp; Sponsorship expenses</b>	<b>1,721,067</b>	<b>1,535,988</b>
<b>Schedule 19</b>		
<b>Administration Expenses:</b>		
Legal fees	-	75,006
Staff Insurance	76,830	80,393
Audit Fee	82,600	82,600
Bank Charges	2,604	3,531
Bank Charges REK funds	-	-
Board Meeting Expenses	204,773	276,350
Books & Other Materials	-	-
Electricity charges	98,414	90,139
Hospitality Expenses	24,733	6,353
Magazines & Newspapers	9,145	9,010
Office Rent	231,000	252,000
Professional Tax	3,673	1,405
Postage & Telecommunications	65,599	61,246
Printing & Stationery	133,616	56,929
Professional Charges	472,200	415,026
Security charges	100,754	151,772
Staff Benefit - Childline	118,700	69,231
Staff Salary	3,888,401	4,422,953
Staff training	89,230	9,837
Staff welfare expenses	631,516	88,551
House Keeping expenses	147,212	111,748
Travel - local	115,598	260,295
Travel - International	261,465	
TDS Filing charges	686,226	450
<b>Maintenance:</b>		
Building Maintenance	139,333	149,817
Equipment Maintenance	107,437	148,219
Vehicle Maintenance	69,327	127,104
	<b>7,760,386</b>	<b>6,949,965</b>

**HELP A CHILD OF INDIA****Schedule forming part of the Balance Sheet as at 31st March 2020****Schedule - 15****Programme through Partners 2019-2020**

<b>Name of Partner</b>	<b>Resi</b>	<b>AUD</b>	<b>As at March 31,2020</b>	<b>As at March 31,2019</b>
Divya Shanthi Christian Association			-	160,098
Maharastra Fellowship for Deaf			-	730,000
Shalom Childrens' Home			-	-
Society for the care of Handicapped			-	320,750
Society for the care of Handicapped - Local			-	-
Society for Intgrated social upliftment			-	-
Voc. Training & Rehab centre		893,865.00	893,865	1,708,121
Zoram Evangelical Fellowship			-	-
Gerizim Rehabilitation Trust	860,000.00		860,000	1,700,000
Divine Fellowship			-	1,661,317
Grameen Sahara - Centre of Excellence			-	-
Sadhana			-	1,895,200
Visthar Trust			-	570,620
<b>TOTAL</b>	<b>860,000.00</b>	<b>893,865.00</b>	<b>1,753,865</b>	<b>8,746,106</b>

**HELP A CHILD OF INDIA**  
**Schedule forming part of the Balance Sheet as at 31st March 2020**

**Schedule - 5A**

**Project Program Advances by staff - 31.03.2020**

Staff / Consultant Name	Purnea	Bangalore	Poondi	Samastipur	Samastipur (Local)	Raichur	Gajapati	Kolkata	Koraput	Madhepura	Kalahandi AUS	Kalahandi Local	TCS	Total
Ajit									7389					7389
Donton									10540					10540
Sabir									24320					24320
DuraiSamy														0
Program advance		1570000	94080											1664080
Jeeva Oli														0
Kanhaiya Lal														0
Prahald Peter														0
Sushil Kumar				1119										1119
Biplab														0
Kiran														0
Ashish														0
Bijaya														0
Santosh														0
Abhijit														0
Pratinidhi														0
Lakhan Mulhiya														0
Pauloose Soren														0
Saheblal Paswan														0
Uthirakumar														0
Tapash														0
Pawan Masih														0
Others														0
Sudhansu														0
Jagdishwar Naik														0
Arindam Kalesh														0
Chamru Jal														0
	0	1570000	94080	1119	0	0	0	0	42249	0	0	0	0	1707448

## **HELP A CHILD OF INDIA**

**Schedule forming part of the Accounts for the year ended 31<sup>st</sup> March 2020**

### **Schedule 21**

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

##### **Background:**

Help A Child of India is a Charitable organization registered under The Tamil Nadu Societies Act 1975 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 grass roots 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 report 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 Depreciation**

Fixed Assets are carried at cost of acquisition less accumulated depreciation. Cost comprises the purchase price and 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. Depreciation 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 provident fund; which is a defined contribution plan. Both the employee and employer make monthly contribution to the plan, each equal to the specified percentage of employee's basic salary. The society has no further obligation 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.

##### Gratuity Plan

##### Gratuity Scheme with LIC:

All employees of the society receive the benefits from Gratuity Scheme, which was with LIC. Based on the actuarial calculation by the LIC, the payments are remitted on a yearly basis. The society contributes to the Gratuity fund scheme and the contribution towards the fund is accumulated to the current Assets and risk contribution 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



For and on behalf of  
Help A Child of India

*David*  
D. J. Edwin  
Chief Executive Officer

Date: 29.12.2020