



R. Gopalakrishnan & Co

Chartered Accountants

UDIN : 21021916AAAANY5722

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, 2021 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 31,2021; 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.

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

Ananthan

G.Ananthan
Partner
ICAI Mem.No. 021916



Place: Chennai
Date: 10/12/2021

HELP A CHILD OF INDIA - Foreign Contribution

BALANCE SHEET AS AT 31ST MARCH 2021

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

	Schedule	Year ended 31st March 2021	Year ended 31st March 2020
SOURCES OF FUNDS			
General Fund	1	114,290,403	114,187,651
		114,290,403	114,187,651
APPLICATION OF FUNDS			
Fixed Assets	2	22,452,484	24,647,743
Investments - Fixed deposit	3	77,230,430	49,799,164
Current Assets Loans and Advances			
Deposit and Advances	4	1,870,892	13,159,144
Program Advance - closing balance	5	4,311,913	4,433,694
Cash	6	1,953	20,677
Bank Balances	7	8,838,279	22,480,030
		15,023,036	40,093,546
Less Current Liabilities and Provisions	8	415,547	352,802
		14,607,489	39,740,744
		114,290,403	114,187,651
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 : 09-12-2021



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

David Dass

David Dass
Chairperson

Jebasingh Jothi
Jebasingh Jothi
Treasurer

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

HELP A CHILD OF INDIA - Foreign Contribution**INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021**

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

	Schedule	Year ended 31st March 2021	Year ended 31st March 2020
INCOME			
Foreign Contribution received	9	41,071,779	46,842,125
Interest Income	10	8,868,640	4,289,769
Other Income	11	24,094	115,279
		49,964,513	51,247,173
EXPENSES			
Prior Period Item	12	-	(81,790)
ICDP Expenses	13	31,191,822	28,904,176
HACI Other programmes	14	1,393,495	2,481,237
Programme through partners	15	302,330	1,753,865
Program Design & Implementation	16	3,467,065	2,152,513
Programme Monitoring & Support	17	1,495,958	1,575,126
Marketing & Sponsorship expenses	18	2,045,034	1,721,067
Administrative expenses	19	7,142,829	7,760,386
Depreciation	2	2,823,227	3,120,418
		49,861,760	49,386,998
Excess of Income over Expenditure		102,753	1,860,177
Notes on Accounts	20		

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

Ananthan
G.Ananthan
Partner
Date : 09-12-2021



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

David Dass
David Dass
Chairperson

Jebasingh Jothi
Jebasingh Jothi
Treasurer

David
D.J. Edwin
Chief Executive Officer

HELP A CHILD OF INDIA - Foreign Contribution
Consolidated Receipts & Payments account for the year ended 31st March 2021

Receipts		2020-21	Amount	Payments	2020-21	Amount
Opening Balance:						
Cash in hand		18,864.16		A. REK HOLLAND FUNDING:		
Cash in hand - Anita School Project		1,813.00		a. Programme Expenditure:		
Bank balance at Andhra		3,259,239.92		a1. Child development Programme		
Bank balance at HDFC Bank - CUP		148,946.18		CDP, Amristar		-
Bank balance at IOB		534,151.60		CDP, Dangs		2,141,632.50
Bank balance at SBI - Group gratuit		142,433.25		CDP, Gajapati		3,821,224.00
Bank balance at SCB		18,030,556.74		CDP, Kalahandi - REK		-
Bank balance at Indian bank		363,596.12		CDP, Kolkata - REK		3,014,267.00
Bank balance at Indian bank - Onlir		1,106.67	22,500,707.64	CDP, Koraput		2,050,551.00
				CDP, Madhepura		6,928,644.50
				CDP, Nabrangpur		3,903,916.00
				CDP, Poondi (Chennai)		3,923,518.20
Programme Advance:				CDP, Purnea		2,950,724.00
CCDC, Bangalore		1,603,348.00		CDP, Raichur		-
CDP, Amritsar		8,548.20		CDP, Rania		1,037,712.00
CDP, Dangs		283,416.98		CDP, Samastipur		
CDP, Gajapati		-				
CDP, Kalahandi		94,960.00		b. Other Programmes:		
CDP, Kalahandi - Aus		45,392.30		Community Intervention Project of GCC		308,174.00
CDP, Kolkata		252,375.00		REK Team visit expenses		3,638.00
CDP, Koraput		589,119.00		Amphan cyclone relief house construction		1,081,683.00
CDP, Madhepura		685,494.85				
CDP, Nabrangpur		492,896.00		c. Programme through partners(Sch-16)		302,330.00
CDP, Poondi		368,844.65				
CDP, Purnea		4,979.00		d. Programme Support Expenses:		
CDP, Raichur		2,654.00		d1. Programme Development & implementation :		
CDP, Samastipur		14,933.00		Staff Salary		1,298,152.00
Race, Assam		4,733.00		Staff Exgratia payment (VRS)		1,506,802.00
CDP Rania		-	4,451,693.98	Telephone		21,734.00
				Postage		15,696.00
Project staff advance at HO:				Training		1,560.00
Priyanka - Ranchi CDP		8,000.00				
Ranchi CDP- Program advance		102,072.00	110,072.00	d2. Programme Monitoring & Support :		
				PME Cost		20,483.00
Remittance From HAC Australia				Staff Salary		521,711.00
Australia CSP Support		2,861,324.32		Staff Exgratia payment (VRS)		671,349.00
Australia REH Support		302,330.00		Telephone		16,001.00
Australia Covid Support		2,162,420.70	5,326,075.02	Staff conference - REK		86,058.00
Remittance From Holland				d3. Marketing expenses:		
REK - Administration		5,179,026.00		Telephone		6,219.00
REK - ICDP Support		22,431,367.61		Website Development		3,850.00
REK - Amphan Cyclone Relief		1,654,138.17		Domain renewal charges		17,641.00
REK - Evaluation		1,872,188.22				

REK - CIP of GCC	1,009,432.13			Zoom Application	15,577.00
REK - Counselling for children by cc	3,599,552.20	35,745,704.33		Brand meeting expenses - Delhi	11,428.00
				ISO certificate charges	11,800.00
Remittance From foreign countries					
Individual donors			0.00	d4. Sponsor Relation :	
Interest				Telephone	16,177.00
Andhra Bank - Kalahandi	4,390.00			Printing & Postage & Stationary	118,807.00
Andhra Bank, Chennai	82,105.00			Staff Salary	666,086.00
Canara Bank, Tengapani				Staff Exgratia payment (VRS)	857,898.00
HDFC Bank-CUP, Chennai	4,597.00				
Indian Bank - Koraput	8,160.00			e. Administration Expenses:	
Indian Bank, Asaid Colony, Chennai	41,827.00			Legal fees - Bhubaneswar property	116,820.00
Indian Bank, Online, Asaid Colony,	598.00			Staff Insurance	61,401.00
Indian Bank, Nabrangpur	10,217.00			Audit Fee	94,400.00
Indian Overseas Bank -Poondi	7,545.00			Bank Charges	1,534.92
Indian Overseas Bank, Chennai	17,595.00			Board Meeting Expenses	28,272.00
Standard Chartered Bank, Chennai	1,099,056.00			Electricity charges	59,825.00
State Bank of India - Gratuity ac	3,913.00			Hospitality Expenses	825.00
State Bank of India -Amritsar	477.00			Magazines & Newspapers	3,349.00
State Bank of India -Dangs	5,540.00			TDS & filing charges	400.00
State Bank of India -Kolkata	89.00			Office Rent	67,049.00
HDFC Bank, Chennai - Kolkata	10,345.00			Postage & Telecommunications	35,905.00
State Bank of India -madhepura	13,510.00			Printing & Stationery	25,734.00
State Bank of India -Raichur	78.00			Professional Charges	446,223.00
State Bank of India -Samastipur - F	390.00			Professional Tax	2,500.00
Fixed deposit interest	3,367,303.30			Staff Salary	2,538,968.00
Interest on IT deposit	4,674,009.00			Staff Exgratia payment (VRS)	1,940,661.00
Interest on IT refund	66,903.00	9,418,647.30		Staff training	10,459.00
				Staff welfare expenses	43,700.50
Other Incomes:				Staff Benefit - Childline	102,720.00
Sale of vehicles - Koraput CDP	69,000.00	69,000.00		House Keeping expenses - REK	114,549.50
				Travel - local travel	616.00
Refund of Advance & deposits:				Maintenance:	
Fixed deposit closed	57,317,121.36			Building Maintenance	22,097.00
Refund (deposit) from Income Tax	10,856,841.00			Equipment Maintenance	47,077.00
Refund of CUP office advance	50,000.00	68,223,962.36		Vehicle Maintenance	139,587.00
				Assets above Rs.5000 /-:	
PF Payable	33,064.00	33,064.00		HP Laptop -HO - SRD	59,990.00
Bills Payable	56,466.00	56,466.00		CDP, Gajapati Assets	172,141.00
ESI Payable	212.00	212.00		CDP, Kolkata Assets	16,756.00
				CDP, Purnea Assets	128,683.00
				CDP, Poondi	15,400.00
				CDP, Rania	274,105.00
					43,752,675.12
				B. HAC AUSTRALIA FUNDING:	
				a. Programme Expenditure:	
				a1. Child development Programme	
				CDP, Kalahandi - Australia	758,249.70

CDP, Kolkata - AUS		347,826.00
b. Programme Support Expenses:		
b1. Programme Development & Implementation :		
Staff Salary - Aus	77,832.00	
b2. Programme Monitoring & Support :		
Staff Salary - Aus	31,266.00	
b3. Sponsor Relation :		
Staff Salary - Aus	39,912.00	
c. Administration Expenses:		
Staff Salary - Aus	145,536.00	
Assets above Rs.5000/-:		
CDP, Kalahandi (Aus) Assets	5,800.00	1,406,421.70
3. HACI FUNDING - FC:		
a. Programme Expenditure:		
a1. Child development Programme		
CCDC Bangalore - HACI	-	
CDP, Amristar - HACI	313,557.00	
b. Programme Support Expenses:		
b1. Programme Development & Implementation :		
Staff Salary	545,289.00	
b2. Programme Monitoring & Support :		
PME Cost - HACI	14,129.00	
Staff Salary	219,077.00	
Staff conference - HACI	88,000.00	
b3. Sponsor Relation :		
Staff Salary	279,639.00	
c. Administration Expenses:		
Staff Insurance - HACI	40,000.00	
Staff Salary	1,019,638.00	
House Keeping expenses - HACI	32,982.00	2,552,311.00
Advances & Deposits:		
Investment in Fixed Deposit	85,298,394.53	
TDS receivable on fixed deposit	387,339.50	
Loan repaid to Pawan Amritsar CDP	26,997.00	
Advance paid to Bhubaneswar project office	100,000.00	
Niranjan Swain(House Rent Adv.Field Office	4,000.00	
Advance paid to CUP office chennai	30,000.00	85,072,052.03

Staff Program Advances: (Sch - 17)				
CCDC, Bangalore	1,570,000.00			
CDP, Poondi	94,080.00			
CDP, Madhepura	25,855.00			
CDP, Koraput	35,835.00			
CDP, Samastipur	-			
CDP, Gajapati	27,048.00			
CDP, Kalahandi - Aus	4,297.00			
CDP, Nabrangpur	53,340.00			
CDP, Rania	-			1,810,455.00
Programme Advance:				
CCDC, Bangalore - HACI	33,348.00			
CDP, Amritsar - HACI	13,977.80			
CDP, Dangs	84,597.48			
CDP, Gajapati	-			
CDP, Kalahandi - Aus	326,649.60			
CDP, Kalahandi - Rek	94,960.00			
CDP, Kolkata	746,862.00			
CDP, Koraput	340,640.00			
CDP, Madhepura	253,441.35			
CDP, Nabrangpur	344,159.00			
CDP, Poondi	267,990.45			
CDP, Purnea	2,732.00			
CDP, Raichur	15,323.00			
CDP, Samastipur	4,733.00			
Race, Assam				2,501,458.08
Closing Balance:				
Cash in hand	140.16			
Cash in Hand - Anita School Project	1,813.00			
Bank balance at Andhra	3,986,592.12			
Bank balance at HDFC Bank - CUP	153,425.18			
Bank balance at IOB	552,147.48			
Bank balance at SBI - Group gratuity	146,346.25			
Bank balance at SCB	3,598,637.72			
Bank balance at Indian bank	368,930.12			
Bank balance at Indian bank - Online	32,199.67			
				8,840,231.70
Total	145,935,604.63	145,935,604.63	145,935,604.63	145,935,604.63

For and on behalf of
R. Gopalakrishnan & Co
 Chartered Accountants
Ananthan
 Ananthan
 Partner
 Date : 09-12-2021

For and on behalf of the board of
Help A Child of India
David Dass
 David Dass
 Chairperson

Jebsingh Jothi
 Jebsingh Jothi
 Treasurer

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



HELP A CHILD OF INDIA

Schedule forming part of the Balance Sheet as at 31st March 2021

	Year ended 31st March 2021	Year ended 31st March 2020
Schedule - 1		
General Fund		
As per Balance Sheet	114,187,651	112,327,474
Add: Excess of Income over Expenditure	102,753	1,860,177
	114,290,403	114,187,651
	114,290,403	114,187,651
Schedule 3		
Fixed Deposit at Indian Bank	19,993,355	18,877,124
Fixed Deposit at Andhra Bank	12,455,619	12,342,553
Fixed Deposit at Indian Overseas Bank	1,225,859	1,152,145
Fixed Deposit at Yes Bank	-	16,654,518
Fixed Deposit at Standard Chartered Bank	43,332,780	
Accured Interest on Fixed deposits	222,817	772,824
	77,230,430	49,799,164
Schedule 4		
Deposit and Advances		
Rental Deposits:		
Administrative office		
Rental deposit - Project office - P.A. Appadurai	30,000	50,000
Bhubaneswar office - Advance paid	100,000	-
CDC, Korpaut		
CDP, Koraput - Niranjan Swain - Field office rental advance	4,000	5,000
CDP, Koraput - Immanuel - Field office rental advance	-	13,000
CDC, Poondi		
CDC, Poondi - project office rental advance	50,000	50,000
CDP, Gajapati		
CDP, Gajapati - project office rental advance	18,000	18,000
CDP, Nabrangpur		
CDP, Nabrangpur - project office rental advance	15,000	15,000
Total of Rental deposits	217,000	151,000

HELP A CHILD OF INDIA

Schedule forming part of the Balance Sheet as at 31st March 2021

Telephone Deposits:		
Administrative office	61,429	61,429
	61,429	61,429
Other Advances:		
Gratuity fund with LIC Deposit	1,349,497	1,349,497
Deposit with Income tax	-	10,856,841
Advance - Priyanka Ekka		8,000
Advance - Raj automobiles (two wheeler) Rania CDP		71,672
Advance - Computer & Mobile world (Laptop) Rania CDP		30,400
Tds receivable	241,966	629,305
Advances- John	1,000	1,000
	1,592,463	12,946,715
Total of Deposit and advances	1,870,892	13,159,144
Schedule 5		
Programme advance Closing balance		
CCDC, Bangalore	33,348	33,348
ICDP, Dangs	84,597	283,417
ICDP, Koraput	340,640	528,870
ICDP, Kalahandi	94,960	94,960
ICDP, Madhepura	253,441	685,495
ICDP, Kalahandi - Australia	326,650	45,392
ICDP, Samastipur	15,323	13,814
ICDP, Raichur	2,732	2,654
CDP, Purnea	-	4,979
CDP, Poondi	267,990	274,765
CDP, Amritsar	-	-
CDP, Amritsar - HACI	- 13,978	8,548
CDP, Kolkata	746,862	252,375
CDP, Nabrangpur	344,159	492,896
Race, Assam	4,733	4,733
	2,501,458	2,726,246
Schedule 6		
Cash in Hand:		
cash-FC	1,953	20,677
	1,953	20,677

HELP A CHILD OF INDIA

Schedule forming part of the Balance Sheet as at 31st March 2021

Schedule 7		
Bank Balances		
Standard Chartered Bank	3,598,638	18,030,557
Indian Bank	368,930	363,596
Indian Bank - Online	32,200	1,107
Andhra Bank	3,986,592	3,259,240
Indian Overseas Bank	552,147	534,152
State Bank of India - Group gratuity	146,346	142,433
HDFC Bank - CUP	153,425	148,946
	8,838,279	22,480,030
Schedule 8		
Current Liabilities & Provisions		
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	231,568	198,504
Amritsar CDP - Pawan - Advance received	-	26,997
ESI Payable	212	
Bills Payable	56,466	-
	415,547	352,802

HELP A CHILD OF INDIA

Schedule forming part of the Balance Sheet as at 31st March 2021

**Schedule - 2
Fixed Assets**

Particulars	WDV as on 01.04.2020	Additions		Deletions	As at 31.03.2021	Depreciation for the year		WDV as on 31.03.2021
		> =180 days	< 180 days			Rate	Amount	
Depreciable Assets								
Block I - Land & Building								
Building	20,556,916	-	-	-	20,556,916	10%	2,055,692	18,501,224
Block II - Furniture & Fittings								
Furniture & Fittings	629,328	-	66,316	-	695,644	10%	66,249	629,395
Block III - Plant & Machinery								
Air conditioner	36,571	-	-	-	36,571	15%	5,486	31,085
Electrical & Equipment	361,535	-	-	-	361,535	15%	54,230	307,305
Electronic Equipments	406,881	15,400	106,250	-	528,531	15%	71,311	457,220
Motor and sundry vehicles	2,193,119	-	328,563	44,907	2,476,775	15%	346,874	2,129,901
Computer and Accessories	463,393	33,800	122,546	-	619,739	40%	223,386	396,352
Total								
Grand Total	24,647,743	49,200	623,675	44,907	25,275,711		2,823,227	22,452,484
Previous year	26,991,335	399,035	392,511	14,721	27,768,160		3,120,418	24,647,743

Schedule 9		
Foreign Contributions received	Year ended 31st March 2021	Year ended 31st March 2020
Remittance From HAC Australia		
Australia CSP Support	2,861,324	2,243,338
Australia Covid Relief Support	2,162,421	-
Australia REH Support	302,330	893,865
Remittance From HAC Holland		
REK - Administration	5,179,026	11,021,000
REK - CCDC Support	22,431,368	31,989,876
REK - Amphan Cyclone Relief	1,654,138	-
REK - Fani cyclone relief	-	388,165
REK - CIP of GCC	1,009,432	-
REK - Counselling for children by covid project	3,599,552	-
REK - Evaluation expenses	1,872,188	355,881
REK - Exchange Gain	-	(50,000)
Remittance From Foreign Countries		
Individual Donars - Child Sponsorship	-	-
Donation others	-	-
	41,071,779	46,842,125
Schedule 10		
Interest Income		
Andhra Bank, Chennai	82,105	84,074
Andhra Bank -Kalahandi	4,390	7,891
State Bank of India -Madhepura	13,510	11,303
State Bank of India - Raichur	78	4,346
State Bank of India -Dangs	5,540	7,030
Indian Bank, Chennai	41,827	28,908
HDFC Bank, Chennai - CUP	4,597	8,655
HDFC Bank, Chennai - Kolkata	10,345	8,173
Standard chartered Bank, Chennai	1,099,056	684,035
Interest on Fixed deposit	3,367,303	3,359,430
Accured interest on Fixed deposit	(550,007)	40,186
Interest on IT deposit	4,674,009	
Interest on IT refund	66,903	
Indian Bank - Koraput	8,160	5,180
Indian Bank - Nabrangpur	10,217	10,923
Indian Bank - Online - Chennai	598	679
State Bank of India - Samastipur	390	460
Indian Overseas Bank - Poondi	7,545	4,912
State Bank of India - Kolkata	89	109
State Bank of India - Amritsar	477	566
Indian Overseas Bank, Chennai	17,595	18,287
State Bank of India - Gratuity ac	3,913	4,622
	8,868,640	4,289,769

Schedule 11		
Other Incomes		
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
Profit on sale of fixed assets - Koraput	24,094	
	24,094	115,279
Schedule 12		
Prior Period Item		
Assets written off in previous years taken into assets this year	-	(81,790)
	-	(81,790)
Schedule 13		
Integrated Child development Programme:		
CCDC, Bangalore - HACI	-	-
CDP, Kalahandi	-	-
CDP, Madhepura	6,928,645	6,417,109
CDP, Raichur	-	2,568,446
CDP Samastipur	-	-
CDP, Dangs	2,141,633	2,628,806
CDP, Koraput	2,050,551	2,641,804
CDP, Nabrangpur	3,903,916	3,412,811
CDP, Amristar	-	-
CDP, Amristar - HACI	313,557	654,211
CDP, Poondi (Chennai)	3,923,518	3,424,011
CDP, Purnea	2,950,724	1,074,019
CDP, Gajapati	3,821,224	1,469,443
CDP, Kolkata	3,014,267	3,470,489
CDP, Kalahandi - Australia	758,250	1,002,505
CDP, Rania	1,037,712	140,523
CDP, Kolkata - Australia	347,826	-
	31,191,822	28,904,176
Schedule 14		
HACI Other Programmes:		
Anita School Social Work Project	0	213,542
REK - Team Visit Expenses	3,638	62,329
Fani Cyclone Relief - REK	0	488,165
Fani Cyclone Relief - HACI	0	37,160
Community Intervention Project of GCC	308,174	0
Amphan cyclone relief house construction	1,081,683	0
Evaluation Expenses	-	1,680,041
	1,393,495	2,481,237

Schedule 16		
Programme Design & implementation :		
Postage	15,696	17,282.00
Salary	1,921,273	2,082,188
Staff Exgratia payment (VRS)	1,506,802	
Training	1,560	22,940
Telephone	21,734	20,107
Travel	-	9,996
	3,467,065	2,152,513
Schedule 17		
Programme Monitoring Cost :		
Programme Staff Salary	772,054	838,775
Staff Exgratia payment (VRS)	671,349	
PME Cost	20,483	366,312
PME Cost - HACI	14,129	46,287
Telephone	16,001	17,192
Travel	-	825
Staff Training	-	4,625
Staff Conference	1,942	301,110
	1,495,958	1,575,126
Schedule 18		
Marketing expenses:		
Promotional expenses		214,763
ISO certificate charges	11,800	-
Diary Printing	-	57,348
Domain renewal charges	17,641	8,255
Website development	3,850	25,432
Telephone Charges	6,219	6,095
Annual report	-	6,494
Brand meeting expenses - Delhi	11,428	
Zoom Application	15,577	
Travel - Local	-	3,921
	66,515	322,308
Sponsor Relation :		
Salary	985,637	1,067,537
Staff Exgratia payment (VRS)	857,898	
Printing & Postage	118,807	199,637
Phone	16,177	6,698
Training	-	4,625
Travel - Local	-	13,781
Travel - International	-	106,481
	1,978,519	1,398,759
Marketing & Sponsorship expenses	2,045,034	1,721,067

Schedule 19		
Administration Expenses:		
Legal fees - Bhubaneswar property	116,820	-
Staff Insurance	101,401	76,830
Audit Fee	94,400	82,600
Bank Charges	1,535	2,604
Board Meeting Expenses	28,272	204,773
Electricity charges	59,825	98,414
Hospitality Expenses	825	24,733
Magazines & Newspapers	3,349	9,145
Office Rent	67,049	231,000
Professional Tax	2,500	3,673
Postage & Telecommunications	35,905	65,599
Printing & Stationery	25,734	133,616
Professional Charges	446,223	472,200
Security charges	-	100,754
Staff Benefit - Childline	102,720	118,700
Staff Salary	3,704,142	3,888,401
Staff Exgratia payment (VRS)	1,940,661	-
Staff training	10,459	89,230
Staff welfare expenses	43,701	631,516
House Keeping expenses	147,532	147,212
Travel - local	616	115,598
Travel - International	-	261,465
TDS Filing charges	400	686,226
Maintenance:		
Building Maintenance	22,097	139,333
Equipment Maintenance	47,077	107,437
Vehicle Maintenance	139,587	69,327
	7,142,829	7,760,386

HELP A CHILD OF INDIA

Schedule forming part of the Balance Sheet as at 31st March 2021

Schedule - 15**Programme through Partners 2020-2021**

Name of Partner	Resi	AUD	As at March 31, 2021	As at March 31, 2020
Divya Shanthi Christian Association			-	-
Maharastra Fellowship for Deaf			-	-
Society for the care of Handicapped			-	-
Society for the care of Handicapped - Local	-		-	-
Voc. Training & Rehab centre		302,330.00	302,330	893,865
Gerizim Rehabilitation Trust			-	860,000
Divine Fellowship				
Sadhana				
Visthar Trust				
TOTAL	-	302,330.00	302,330	1,753,865

HELP A CHILD OF INDIA
Schedule forming part of the Balance Sheet as at 31st March 2021

Schedule - 5A

Project Program Advances by staff - 31.03.2021

Staff / Consultant Name	Purnea	Bangalore	Poondi	Samastipur	Samastipur (Local)	Raichur	Gajapati	Kolkata	Nabrang pur	Koraput	Madhepura	Kalahandi AUS	Kalahandi Local	Rania	Total
Ajit									17440						17440
Premjit									35900						35900
Sabir										35835					35835
Kanhaiya Lal											2				2
Amiya Ranjan Roul											20,531				20531
Siyaram Saday											5,091				5091
Saheb Lal Paswan											201				201
Elisha Morris J											30				30
Pratindhi Bardhan							20523								20523
Tapash Ranjan Pani							6525								6525
Bikram Chhinchani												4297			4297
DuraiSamy															0
Program advance		1570000	94080												1664080
Sushil Kumar															0
Priyanka															0
	0	1570000	94080	0	0	0	27048	0	53340	35835	25855	4297	0	0	1810455

HELP A CHILD OF INDIA

Schedule forming part of the Accounts for the year ended 31st March 2021

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.

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

Ananthan

G. Ananthan
Partner



Date: 09-12-2021