



# R. Gopalakrishnan & Co

Chartered Accountants

UDIN : 22021916APYNLR4425

## 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, 2022 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 31,2022; 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.

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



Place: Chennai  
Date: 24/09/2022

## HELP A CHILD OF INDIA - Foreign Contribution

### BALANCE SHEET AS AT 31ST MARCH 2022

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

	Schedule	Year ended 31st March 2022	Year ended 31st March 2021
<b>SOURCES OF FUNDS</b>			
General Fund	1	98,838,876	114,290,403
		98,838,876	114,290,403
<b>APPLICATION OF FUNDS</b>			
Fixed Assets	2	20,037,677	22,452,484
Investments - Fixed deposit	3	35,007,046	77,230,430
<b>Current Assets Loans and Advances</b>			
Deposit and Advances	4	1,878,118	1,870,892
Program Advance - closing balance	5	3,617,505	4,311,913
Cash	6	2,442	1,953
Bank Balances	7	38,617,957	8,838,279
		44,116,022	15,023,036
Less Current Liabilities and Provisions	8	321,869	415,547
Net Current Assets		43,794,153	14,607,489
		98,838,876	114,290,404
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 :24-09-2022



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****INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022**

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

	Schedule	Year ended 31st March 2022	Year ended 31st March 2021
<b>INCOME</b>			
Foreign Contribution received	9	2,147,975	41,071,779
Interest Income	10	4,201,916	8,868,640
Other Income	11	0	24,094
		<b>6,349,891</b>	<b>49,964,513</b>
<b>EXPENSES</b>			
Prior Period Item	12	-	0
ICDP Expenses	13	13,598,642	31,191,822
HACI Other programmes	14	2,488,431	1,393,495
Programme through partners	15	0	302,330
Program Design & Implementation	16	16,549	3,467,065
Programme Monitoring & Support	17	5,917	1,495,958
Marketing & Sponsorship expenses	18	105,942	2,045,034
Administrative expenses	19	3,063,829	7,142,829
Depreciation	2	2,522,107	2,823,227
		<b>21,801,417</b>	<b>49,861,760</b>
Excess of Income over Expenditure		<b>(15,451,527)</b>	<b>102,753</b>
Notes on Accounts	20		

For and on behalf of  
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Chartered Accountants

*Ananthan*  
G.Ananthan  
Partner  
Date :24-09-2022



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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 2022**

Receipts	2021-22	Amount	Payments	2021-22	Amount
<b>Opening Balance:</b>					
Cash in hand	140.16		<b>A. REK HOLLAND FUNDING:</b>		
Cash in hand - Anita School Project	1,813.00		<b>a. Programme Expenditure:</b>		
Bank balance at Andhra	3,986,592.12		<b>a1. Child development Programme</b>		
Bank balance at HDFC Bank - CUP	153,425.18		CDP, Amritsar		
Bank balance at IOB	552,147.48		CDP, Dangs	456,289.30	
Bank balance at SBI - Group gratuit	146,346.25		CDP, Gajapati	2,519,627.66	
Bank balance at SCB	3,598,637.72		CDP, Kalahandi - REK		
Bank balance at Indian bank	368,930.12		CDP, Kolkata - REK	1,645,918.00	
Bank balance at Indian bank - Onlin	32,199.67	8,840,231.70	CDP, Koraput	273,954.00	
			CDP, Madhepura	2,278,877.50	
<b>Programme Advance:</b>			CDP, Nabrangpur	2,166,925.00	
CCDC, Bangalore	1,603,348.00		CDP, Poondi (Chennai)	1,323,898.80	
CDP, Amritsar	13,977.80		CDP, Purnea	1,315,432.70	
CDP, Dangs	84,597.48		CDP, Raichur		
CDP, Gajapati	45,048.00		CDP, Rania	873,937.00	
CDP, Kalahandi	94,960.00		CDP, 3G Gwalpara	132,342.00	
CDP, Kalahandi - Aus	330,946.60				
CDP, Kolkata	746,862.00		<b>b. Other Programmes:</b>		
CDP, Koraput	380,475.00		Community Intervention Project of GCC	43,548.00	
CDP, Madhepura	279,296.35		Bhubaneswar project office expenses	1,120,793.00	
CDP, Nabrangpur	397,499.00		Evaluation Expenses - PME Cost	146,337.00	
CDP, Poondi	362,070.45		Project Coordinators Expense	962,801.00	
CDP, Purnea			SRD Project Expenses	214,952.00	
CDP, Raichur	2,732.00				
CDP, Samastipur	15,323.00		<b>c. Programme through partners(Sch-15)</b>		
Race, Assam	4,733.00	4,333,913.08	<b>d. Programme Support Expenses:</b>		
CDP Rania	-		<b>d1. Programme Development &amp; implementation :</b>		
<b>Project staff advance at HO:</b>			Staff Salary		
Advance paid to Bhubaneswar proje			Travel Local	15,633.00	
Advance paid to CUP office chennai	100,000.00		Telephone	906.00	
Advances- John	30,000.00		Postage	450.00	
	1,000.00	131,000.00	Training	440.00	
<b>Remittance From HAC Australia</b>					
Australia CSP Support	1,208,106.26		<b>d2. Programme Monitoring &amp; Support :</b>		
Australia REH Support	-		PME Cost		
Australia Covid Support	-	1,208,106.26	Staff Salary		
			Staff Exgratia payment (VRS)		
<b>Remittance From Holland</b>			Telephone	907.00	
REK - Administration			Staff conference - REK	5,010.00	
REK - ICDP Support					
REK - Amphan Cyclone Relief			<b>d3. Marketing expenses:</b>		
REK - Evaluation			Telephone	4,205.00	
REK - CIP of GCC			Website Development		
REK - Counselling for children by co		0.00	Domain renewal charges	2,416.00	
			Zoom Application	15,576.00	
<b>Remittance From foreign countries</b>			Annual Report	9,500.00	
Netherlands Embassy Project	939,868.42	939,868.42	ISO certificate charges	2,950.00	
			<b>d4. Sponsor Relation :</b>		

<b>Interest</b>				Telephone	905.00
Andhra Bank - Kalahandi	12,044.00			Printing & Postage & Stationary	70,390.00
Andhra Bank, Chennai	100,666.00			Staff Salary	-
Canara Bank, Purnea	28.00			Staff Exgratia payment (VRS)	-
HDFC Bank-CUP, Chennai	4,656.00			<b>e. Administration Expenses:</b>	
Indian Bank - Koraput	6,572.00			Staff Insurance	4,633.67
Indian Bank, Asaid Colony, Chennai	15,466.00			Audit Fee	94,400.00
Indian Bank, Nabrangpur	473.00			Bank Charges	1,644.00
Indian Overseas Bank -Poondi	5,922.00			Board Meeting Expenses	<b>11,284.00</b>
Indian Overseas Bank, Chennai	17,024.00			Electricity charges	62,877.00
Standard Chartered Bank, Chennai	346,469.32			Hospitality Expenses	1,761.00
State Bank of India - FCRA	27,231.00			Magazines & Newspapers	2,050.00
State Bank of India - Gratuity ac	26,373.00			TDS & filing charges	5,000.00
State Bank of India -Amritsar	-			Office Rent	212,200.00
State Bank of India -Dangs	1,498.00			Postage & Telecommunications	65,621.00
State Bank of India -Kolkata	89.00			Printing & Stationary	44,535.00
HDFC Bank, Chennai - Kolkata	19,350.00			Professional Charges	282,925.00
State Bank of India -madhepura	821.00			Professional Tax	2,500.00
State Bank of India -Raichur	23.00			Staff Salary	1,877,995.00
State Bank of India -Samastipur - F	418.00			Staff Exgratia payment (VRS)	-
Fixed deposit interest	3,556,625.93			Staff training	1,000.00
Interest on IT deposit	-			Staff welfare expenses	36,882.00
Interest on IT refund	20,508.00	4,167,946.25		Staff Benefit - Childline	104,736.00
<b>Other Incomes:</b>				House Keeping expenses - REK	47,811.00
Sale of vehicles - Koraput CDP	-	0.00		Travel - International	65,629.00
				Travel - local travel	96,308.00
<b>Refund of Advance &amp; deposits:</b>				<b>Maintenance:</b>	
Fixed deposit closed	-			Building Maintenance	46,329.00
Refund (deposit) from Income Tax	77,007,613.00			Equipment Maintenance	28,419.00
Refund of CUP office advance	-	77,007,613.00		Vehicle Maintenance	104,136.00
				<b>Assets above Rs.5000/-:</b>	
PF Payable	-	55,330.00	(55,330.00)	HP Laserjet Printer	17,500.00
Bills Payable	-	38,136.00	(38,136.00)	CDP, Gajapati Assets	-
ESI Payable	-	212.00	(212.00)	CDP, Kolkata Assets	-
				CDP, Purnea Assets	-
				CDP, Poondi	-
				CDP, Rania	89,800.00
					18,771,491.29
				<b>B. HAC AUSTRALIA FUNDING:</b>	
				<b>a. Programme Expenditure:</b>	
				<b>a1. Child development Programme</b>	
				CDP, Kalahandi - Australia	317,991.70
				CDP, Kolkata - AUS	-
				<b>b. Programme Support Expenses:</b>	
				<b>b1. Programme Development &amp; implementation :</b>	
				Staff Salary - Aus	-
				<b>b2. Programme Monitoring &amp; Support :</b>	
				Staff Salary - Aus	-
				<b>b3. Sponsor Relation :</b>	
				Staff Salary - Aus	-



26,320.00	CDP, Koraput			
14,297.85	CDP, Madhepura			
388,636.00	CDP, Nabrangpur			
73,617.65	CDP, Poondi			
360,775.30	CDP, Purnea			
-	CDP, Raichur			
15,741.00	CDP, Samastipur			
4,733.00	Race, Assam			1,922,857.38
<b>Closing Balance:</b>				
629.16	Cash in hand			
1,813.00	Cash in Hand - Anita School Project			
2,754,932.22	Bank balance at Andhra			
158,081.18	Bank balance at HDFC Bank - CUP			
569,118.38	Bank balance at IOB			
356,040.25	Bank balance at SBI - Group gratuity			
32,385,780.06	Bank balance at SCB			
2,175,205.68	Bank balance at SBI - FCRA			
169,278.49	Bank balance at Indian bank			
49,520.67	Bank balance at Indian bank - Online			38,620,399.09
<b>96,535,000.71</b>	<b>Total</b>	<b>96,535,000.71</b>	<b>96,535,000.71</b>	<b>96,535,000.71</b>

**Total** 96,535,000.71 96,535,000.71

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

Ananthan  
Partner  
Date : 24-09-2022

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

David Dass  
Chairperson

Jebasingh Jothi  
Treasurer

D.J. Edwin  
Chief Executive Officer



## HELP A CHILD OF INDIA

### Schedule forming part of the Balance Sheet as at 31st March 2022

	Year ended 31st March 2022	Year ended 31st March 2021
<b>Schedule - 1</b>		
<b>General Fund</b>		
As per Balance Sheet	114,290,403	114,187,651
Add: Excess of Income over Expenditure	- 15,451,527	102,753
	98,838,876	114,290,403
	<b>98,838,876</b>	<b>114,290,403</b>
<b>Schedule 3</b>		
Fixed Deposit at Indian Bank	20,912,027	19,993,355
Fixed Deposit at Andhra Bank	12,560,328	12,455,619
Fixed Deposit at Indian Overseas Bank	1,277,904	1,225,859
Fixed Deposit at Yes Bank	-	-
Fixed Deposit at Standard Chartered Bank	-	43,332,780
Accrued Interest on Fixed deposits	256,787	222,817
	<b>35,007,046</b>	<b>77,230,430</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	30,000	30,000
Bhubaneswar office - Advance paid	100,000	100,000
<b>CDC, Korpaut</b>		
CDP, Koraput - Niranjan Swain - Field office rental advance	-	4,000
CDP, Koraput - Immanuel - Field office rental advance	-	-
<b>CDC, Poondi</b>		
CDC, Poondi - project office rental advance	50,000	50,000
<b>CDC, Purnea</b>		
CDC, Purnea - project office rental advance	9,000	-
<b>CDC, Rania</b>		
CDC, Rania - project office rental advance	5,000	-
<b>CDP, Gajapati</b>		
CDP, Gajapati - project office rental advance	20,000	18,000
<b>CDP, Nabrangpur</b>		
CDP, Nabrangpur - project office rental advance	15,000	15,000
<b>Total of Rental deposits</b>	<b>229,000</b>	<b>217,000</b>



## HELP A CHILD OF INDIA

### Schedule forming part of the Balance Sheet as at 31st March 2022

<b>Telephone Deposits:</b>		
Administrative office	61,429	61,429
	<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	-	-
Advance - Priyanka Ekka		-
Advance - Raj automobiles (two wheeler) Rania CDP		-
Advance - Computer & Mobile world (Laptop) Rania CDP		-
Tds receivable	238,192	241,966
Advances- John	-	1,000
	<b>1,587,689</b>	<b>1,592,463</b>
<b>Total of Deposit and advances</b>	<b>1,878,118</b>	<b>1,870,892</b>
<b>Schedule 5</b>		
<b>Programme advance Closing balance</b>		
CCDC, Bangalore	33,348	33,348
ICDP, Dangs	12,490	84,597
ICDP, Koraput	26,320	340,640
ICDP, Kalahandi	94,960	94,960
ICDP, Madhepura	14,298	253,441
ICDP, Kalahandi - Australia	261,808	326,650
ICDP, Samastipur	15,741	15,323
ICDP, Raichur	-	2,732
CDP, Purnea	360,775	-
CDP, Poondi	73,618	267,990
CDP, Amritsar	-	-
CDP, Amritsar - HACI	- 13,978	- 13,978
CDP, Kolkata	650,108	746,862
CDP, Nabrangpur	388,636	344,159
Race, Assam	4,733	4,733
	<b>1,922,857</b>	<b>2,501,458</b>
<b>Schedule 6</b>		
Cash in Hand:		
cash-FC	2,442	1,953
	<b>2,442</b>	<b>1,953</b>
<b>Schedule 7</b>		
<b>Bank Balances</b>		
Standard Chartered Bank	32,385,780	3,598,638
State Bank of India - FCRA	2,175,206	-

## HELP A CHILD OF INDIA

### Schedule forming part of the Balance Sheet as at 31st March 2022

Indian Bank	169,278	368,930
Indian Bank - Online	49,521	32,200
Andhra Bank	2,754,932	3,986,592
Indian Overseas Bank	569,118	552,147
State Bank of India - Group gratuity	356,040	146,346
HDFC Bank - CUP	158,081	153,425
	<b>38,617,957</b>	<b>8,838,278.54</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	176,238	231,568
Amritsar CDP - Pawan - Advance received	-	-
ESI Payable	-	212
Bills Payable	18,330	56,466
	<b>321,869</b>	<b>415,547</b>

## HELP A CHILD OF INDIA

Schedule forming part of the Balance Sheet as at 31st March 2022

**Schedule - 2  
Fixed Assets**

Particulars	WDV as on 01.04.2021	Additions		Deletions	As at 31.03.2022	Depreciation for the year		WDV as on 31.03.2022
		> = 180 days	< 180 days			Rate	Amount	
<b>Depreciable Assets</b>								
<b>Block I - Land &amp; Building</b>								
Building	18,501,224	-	-	-	18,501,224	10%	1,850,122	16,651,102
<b>Block II - Furniture &amp; Fittings</b>								
Furniture & Fittings	629,395	-	82,300	-	711,695	10%	67,055	644,641
<b>Block III - Plant &amp; Machinery</b>								
Air conditioner	31,085	-	-	-	31,085	15%	4,663	26,423
Electrical & Equipment	307,305	-	7,500	-	314,805	15%	46,658	268,147
Electronic Equipments	457,220	-	-	-	457,220	15%	68,583	388,637
Motor and sundry vehicles	2,129,901	-	-	-	2,129,901	15%	319,485	1,810,416
Computer and Accessories	396,352	17,500	-	-	413,852	40%	165,541	248,311
Total								
<b>Grand Total</b>	<b>22,452,484</b>	<b>17,500</b>	<b>89,800</b>	<b>-</b>	<b>22,559,784</b>		<b>2,522,107</b>	<b>20,037,677</b>
Previous year	24,647,743	49,200	623,675	44,907	25,275,711		2,823,227	22,452,484

<b>Schedule 9</b>		
<b>Foreign Contributions received</b>	Year ended 31st March 2022	Year ended 31st March 2021
<b>Remittance From HAC Australia</b>		
Australia CSP Support	1,208,106	2,861,324
Australia Covid Relief Support	-	2,162,421
Australia REH Support	-	302,330
<b>Remittance From HAC Holland</b>		
REK - Administration	-	5,179,026
REK - CCDC Support	-	22,431,368
REK - Amphan Cyclone Relief	-	1,654,138
REK - Fani cyclone relief	-	-
REK - CIP of GCC	-	1,009,432
REK - Counselling for children by covid project	-	3,599,552
REK - Evaluation expenses	-	1,872,188
REK - Exchange Gain	-	-
<b>Remittance From Foreign Countries</b>		
Netherlands Embassy Project	939,868	-
Donation others	-	-
	<b>2,147,975</b>	<b>41,071,779</b>
<b>Schedule 10</b>		
<b>Interest Income</b>		
Andhra Bank, Chennai	100,666	82,105
Andhra Bank -Kalahandi	12,044	4,390
State Bank of India -Madhepura	821	13,510
State Bank of India - Raichur	23	78
State Bank of India -Dangs	1,498	5,540
Indian Bank, Chennai	15,466	41,827
HDFC Bank, Chennai - CUP	4,656	4,597
HDFC Bank, Chennai - Kolkata	19,350	10,345
Standard chartered Bank, Chennai	346,469	1,099,056
Interest on Fixed deposit	3,556,626	3,367,303
Accured interest on Fixed deposit	33,970	(550,007)
Interest on IT deposit	-	4,674,009
Interest on IT refund	20,508	66,903
Indian Bank - Koraput	6,572	8,160
Indian Bank - Nabrangpur	5,922	10,217
Indian Bank - Online - Chennai	473	598
State Bank of India - Samastipur	418	390
Indian Overseas Bank - Poondi	5,689	7,545
State Bank of India - Kolkata	89	89
State Bank of India - Amritsar	-	477
Canara Bank, Purnea	28	-
Indian Overseas Bank, Chennai	17,024	17,595
State Bank of India - Gratuity ac	26,373	3,913
State Bank of India - FCRA	27,231	-
	<b>4,201,916</b>	<b>8,868,640</b>

<b>Schedule 11</b>		
<b>Other Incomes</b>		
Profit on sale of Air conditioners - HO	-	-
Sale of Four wheeler - Madhepura - old vehicle	-	-
Sale of scrap - Furnitures - HO	-	-
Sale of Tavera - Raichur - 18-19	-	-
Profit on sale of fixed assets - Koraput	-	24,094
	-	<b>24,094</b>
<b>Schedule 12</b>		
<b>Prior Period Item</b>		
Assets written off in previous years taken into assets this year	-	-
	-	-
<b>Schedule 13</b>		
<b>Integrated Child development Programme:</b>		
CCDC, Bangalore - HACI	-	-
CDP, Kalahandi	-	-
CDP, Madhepura	2,278,878	6,928,645
CDP, Raichur	-	-
CDP Samastipur	132,342	-
CDP, Dangs	456,289	2,141,633
CDP, Koraput	273,954	2,050,551
CDP, Nabrangpur	2,166,925	3,903,916
CDP, Amristar	-	-
CDP, Amristar - HACI	293,448	313,557
CDP, Poondi (Chennai)	1,323,899	3,923,518
CDP, Purnea	1,315,433	2,950,724
CDP, Gajapati	2,519,628	3,821,224
CDP, Kolkata	1,645,918	3,014,267
CDP, Kalahandi - Australia	317,992	758,250
CDP, Rania	873,937	1,037,712
CDP, Kolkata - Australia	-	347,826
	<b>13,598,642</b>	<b>31,191,822</b>
<b>Schedule 14</b>		
<b>HACI Other Programmes:</b>		
SRD Project Expenses	214,952	0
REK - Team Visit Expenses	0	3,638
Bhuneswar project office expenses	1,120,793	0
Project Quardinator's Expense	962,801	0
Community Intervention Project of GCC	43,548	308,174
Amphan cyclone relief house construction	0	1,081,683
Evaluation Expenses	146,337	-
	<b>2,488,431</b>	<b>1,393,495</b>

<b>Schedule 16</b>		
<b>Programme Design &amp; implementation :</b>		
Postage	450	15,696.00
Salary	-	1,921,273
Staff Exgratia payment (VRS)	-	1,506,802
Training	(440)	1,560
Telephone	906	21,734
Travel	15,633	-
	<b>16,549</b>	<b>3,467,065</b>
<b>Schedule 17</b>		
<b>Programme Monitoring Cost :</b>		
Programme Staff Salary	-	772,054
Staff Exgratia payment (VRS)	-	671,349
PME Cost	-	20,483
PME Cost - HACI	-	14,129
Telephone	907	16,001
Travel	-	-
Staff Training	-	-
Staff Conference	5,010	1,942
	<b>5,917</b>	<b>1,495,958</b>
<b>Schedule 18</b>		
<b>Marketing expenses:</b>		
Promotional expenses		-
ISO certificate charges	2,950	11,800
Diary Printing	-	-
Domain renewal charges	2,416	17,641
Website development	-	3,850
Telephone Charges	4,205	6,219
Annual report	9,500	-
Brand meeting expenses - Delhi	-	11,428
Zoom Application	15,576	15,577
Travel - Local	-	-
	<b>34,647</b>	<b>66,515</b>
<b>Sponsor Relation :</b>		
Salary	-	985,637
Staff Exgratia payment (VRS)	-	857,898
Printing & Postage	70,390	118,807
Phone	905	16,177
Training	-	-
Travel - Local	-	-
Travel - International	-	-
	<b>71,295</b>	<b>1,978,519</b>
<b>Marketing &amp; Sponsorship expenses</b>	<b>105,942</b>	<b>2,045,034</b>

<b>Schedule 19</b>		
<b>Administration Expenses:</b>		
Legal fees - Bhubaneswar property	-	116,820
	-	-
Staff Insurance	- 4,634	101,401
Audit Fee	94,400	94,400
Bank Charges	1,644	1,535
Board Meeting Expenses	11,284	28,272
Electricity charges	62,877	59,825
Hospitality Expenses	1,761	825
Magazines & Newspapers	2,050	3,349
Office Rent	212,200	67,049
Professional Tax	2,500	2,500
Postage & Telecommunications	65,621	35,905
Printing & Stationery	44,535	25,734
Professional Charges	282,925	446,223
Security charges	-	-
Staff Benefit - Childline	104,736	102,720
Staff Salary	1,877,995	3,704,142
Staff Exgratia payment (VRS)	-	1,940,661
Staff training	1,000	10,459
Staff welfare expenses	36,882	43,701
House Keeping expenses	51,490	147,532
Travel - local	96,308	616
Travel - International	- 65,629	-
TDS Filing charges	5,000	400
<b>Maintenance:</b>		
Building Maintenance	46,329	22,097
Equipment Maintenance	28,419	47,077
Vehicle Maintenance	104,136	139,587
	<b>3,063,829</b>	<b>7,142,829</b>

**HELP A CHILD OF INDIA**

Schedule forming part of the Balance Sheet as at 31st March 2022

**Schedule - 15**

***Programme through Partners 2021-2022***

<b>Name of Partner</b>	<b>Resi</b>	<b>AUD</b>	<b>As at March 31,2022</b>	<b>As at March 31,2021</b>
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
Gerizim Rehabilitation Trust			-	-
Divine Fellowship				
Sadhana				
Visthar Trust				
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>302,330</b>





## **HELP A CHILD OF INDIA**

**Schedule forming part of the Accounts for the year ended 31<sup>st</sup> March 2022**

### **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 materials 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: 24/09/2022