

**CERTIFICATE**

I/We have audited the account of **CHILDREN OF INDIA FOUNDATION, FUNCTIONING AT NO.3/17, KURUNTHASALA NAGAR, FIRST STREET, K. VADAMADURAI POST, COIMBATORE - 641 017, TAMIL NADU** for the year ending **31st March 2024** and examined all relevant books and vouchers and certify that according to the audited account :

- 1 The brought forward foreign contribution at the beginning of the year 01/04/2023 was Rs. 1,29,07,093.99/-
- 2 Foreign Contribution of/worth Rs.6,54,33,471.02/- Bank Interest Rs. 5,81,125/- was received by the association during the year 2023-2024.
- 3 The balance of unutilised foreign contribution with the association at the end of the year 2023-2024 was Rs. 1,19,12,807.10/-.
- 4 Certified that the association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 13 of the Foreign Contribution.
- 5 The association has utilized the foreign contribution recieved for the purpose(s) it is registered/granted prior permission under Foreign Contribution(Regulation Act)2010
- 6 The information furnished in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us

For **BOSE & CHARLES**  
Chartered Accountant  
FRN : 000503s

(BOSE CHANDRA EBENEZER)  
PARTNER  
MEM. No. 18913

UDIN:24018913 BKBM LN7391

Name of Chartered Accountant with seal  
Address and Registration Number



Place : Coimbatore

Date : 27.08.2024

## Children of India Foundation

Regd Office: 3/17 Kurunthasala Nagar First Street K Vadamadurai Post Coimbatore - 641017 Tamil Nadu  
Coordination Office: First Floor No.63 2nd main road KSFC Layout Bangalore - 560 084 India.

### Balance Sheet As on 31 March 2024

(All amounts are in Indian Rupees unless otherwise stated)


Particulars	Sch	As at 31 Mar 2024
<b>LIABILITIES</b>		
General Reserve Fund for the year (FC)	1	4,93,069.16
Capital Fund	2	13,00,121.18
Restricted Funds	3	
FCRA Account		1,17,27,628.99
Liabilities and provision towards payables	4	
<b>Total Liabilities</b>		<b>1,35,20,819.33</b>
<b>ASSETS</b>		
Fixed Assets	5	
Gross Block		13,10,440.89
Add : Current year purchase		2,29,302.16
Less: Asset Value rectification/ written off		0.00
Less: Depreciation		2,39,621.87
<b>Net Block</b>		<b>13,00,121.18</b>
Current Assets		
Cash and Bank Balances	6	1,19,12,807.10
Non current Assets - Program advances - receivables	7	3,07,891.05
<b>Total Assets</b>		<b>1,35,20,819.33</b>


As per our report of even date attached

For Children of India  
Foundation

For Children of India  
Foundation

For Bose and Charles  
Chartered Accountants  
Firm Registration No.000503s

  
Shakila M Ramanathan  
Managing Trustee

  
Subramania Siva  
Finance Trustee

Bose Chandra Ebenezer  
Partner  
Membership No.18913

Place: Coimbatore

Date: 27.08.2024

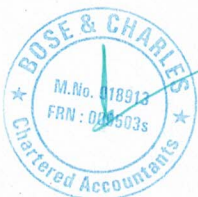
UDIN : 24018913BKBMLN7391



## Balance Sheet Schedule 03

FY 2023-'24

Schedule	Projects / Donors	Opening	Fund received	Total	Expenditure	Closing
Schedule 1	<b>FC Restricted Funds</b>					
	<b>Terre des Homme Netherlands supported</b>	<b>10,30,471.48</b>	<b>6,04,65,579.00</b>	<b>6,14,96,050.48</b>	<b>5,49,69,134.83</b>	<b>65,26,915.65</b>
1.1	TdH Project Management Unit Expenses	20,09,402.11	86,55,705.00	1,06,65,107	71,10,394.93	35,54,712
1.2	Children GOOD Project Expenses	-40,50,842.07	1,82,24,326.37	1,41,73,484	1,57,77,646.39	-16,04,162
1.3	IMAGE 2.0 Project Expenses & SHO project	46,04,912.44	0.00	46,04,912	46,74,166.72	-69,254
1.4	Mica Programme Expenses - ILO	-7,43,611.00	73,53,425.10	66,09,814	62,38,925.34	3,70,889
1.5	Mica Programme Expenses - Benz	-1,76,754.00	76,37,318.96	74,60,565	70,32,122.37	4,28,443
1.6	MissCollect Project Expenses	-3,80,327.00	66,07,286.94	62,26,960	54,50,157.74	7,76,802
1.7	DtZ - SUFASEC Project Expenses	0.00	96,59,413.62	96,59,414	61,22,952.45	35,36,461
1.8	DPC-GEN-PMEL Program Expenses:-					
	DPC - INCA0426 GOOD	-2,43,938.00	9,00,612.83	6,56,675	15,69,537.00	-9,12,862
	DPC - INCL0405 - Mica ILO	-40,136.00	1,55,564.20	1,15,428	2,28,316.00	-1,12,888
	DPC - INCL0449- Mica Mercedes	0.00	5,21,306.00	5,21,306	78,300.00	4,43,006
	DPC - INCA0407 - IMAGE	0.00	0.00	0	4,37,150.00	-4,37,150
	DPC - INCA0310 - IMAGE Next	51,765.00	4,50,622.55	5,02,388	1,50,000.00	3,52,388
	DPC - INCL0444 - CCCEP	0.00	2,99,997.43	2,99,997	99,465.89	2,00,532
Schedule 2	<b>Other FC donors supported projects</b>					
2.1	Girl Rising Program expenses	67,53,576.68	0.00	67,53,577	30,78,371.80	36,75,205
2.2	FC - Give USA supported projects	1,21,194.44	1,05,127.00	2,26,321	5,59,749.68	-3,33,428
	FC - Give USA - GOOD project	0.00	0.00	0	4,93,257.00	-4,93,257
	Negative figures absorbed by General fund					8,26,685
2.3	The Online UK Foundation-Benevity causes	-0.45	29,202.02	29,202	0.00	29,202
2.4	FC - Mica - B1G1 Giving	11,52,537.00	2,79,631.00	14,32,168	0.00	14,32,168
	FC - GOOD - B1G1 Giving	11,76,368.87	3,93,409.00	15,69,778	15,05,639.20	64,139
2.5	FC - L'Oreal Fund for Women	13,53,724.00	0.00	13,53,724	13,65,577.00	-11,853
	Negative figures absorbed by General fund					11,853
2.6	FC - Societie Generale	0.00	38,57,624.00	38,57,624	38,58,881.25	-1,257
	Negative figures absorbed by General fund					1,257
2.7	FC - Royal Netherlands Embassy	5,38,243.97	3,02,899.00	8,41,143	8,65,905.50	-24,763
	Negative figures absorbed by General fund					24,763
	<b>Total FC Restricted Funds</b>	<b>1,21,26,115.99</b>	<b>6,54,33,471.02</b>	<b>7,75,59,587</b>	<b>6,66,96,516.26</b>	<b>1,17,27,629</b>
Schedule 3	<b>FC General funds &amp; projects</b>	7,80,978.00	5,81,125.00	13,62,103	4,475.22	13,57,628
	Contribution to cover Give USA supported projects					-8,26,685
	Contribution to cover L'Oreal excess expenditure					-11,853
	Contribution to cover Societie Generale excess					-1,257
	Contribution to cover Royal Netherlands Embassy					-24,763
						0
	<b>Total FC General funds</b>	<b>7,80,978.00</b>	<b>5,81,125.00</b>	<b>13,62,103</b>	<b>4,475.22</b>	<b>4,93,070</b>
	<b>Total Funds (Restricted &amp; Unrestricted)</b>	<b>1,29,07,093.99</b>	<b>6,60,14,596.02</b>	<b>7,89,21,690.01</b>	<b>6,67,00,991.48</b>	<b>1,22,20,698.75</b>



Schedule	Particulars	As at 31 March
Schedule 1	<b>General/Unrestricted Fund</b>	
	Opening Balance	7,80,977.40
	Add: Expenses of Income over expenditure	5,76,649.78
	<b>Sub-total</b>	<b>13,57,627.18</b>
	<b>project observed from the general fund.</b>	
	FC - L'Oreal Fund for Women	-11,853.00
	FC - Societe Generale	-1,257.25
	FC - Royal Netherlands Embassy	-24,762.53
	FC - Give USA supported projects	-3,33,428.24
	FC - Give USA - GOOD project	-4,93,257.00
	<b>Sub-total</b>	<b>-8,64,558.02</b>
	Less: Transferred to Capital Account	0.00
	<b>Closing Balance</b>	<b>4,93,069.16</b>
Schedule 2	<b>Capital Account</b>	
	Opening Balance	13,10,440.89
	Add: Additions during the year	2,29,302.16
	Less: Loss of Assets / Written off	0.00
	<b>Total</b>	<b>15,39,743.05</b>
	Less: Depreciation	2,39,621.87
	<b>Closing Balance</b>	<b>13,00,121.18</b>
Schedule 4	<b>Current liabilities and Provisions</b>	
	<b>Total Expenses payable</b>	
	Opening Balance	40,285.51
	Add: Additions during the year	32,31,087.00
	<b>Total</b>	<b>32,71,372.51</b>
	Less: Paid during the year	34,52,138.68
	<b>Closing Balance</b>	<b>-1,80,766.17</b>
Schedule 6	<b>Closing Cash and Bank Balances</b>	
	<b>FC Cash at Bank</b>	
	FC Main FCRA Account - SBI - 9171	1,59,895.17
	FC Another FCRA Central Bank of India - 3768	0.00
	FC Sub Account Axis Bank - 4717	14,96,052.48
	FC Sub Account Axis Bank - 8994	9,82,626.44
	FC Sub Account Axis Bank - 1456	6,43,567.40
	FC Sub Account Axis Bank - 8304	1,72,989.47
	FC Sub Account Axis Bank - 30090	67,47,125.50
	FC Sub Account Axis Bank - 8360	3,04,631.09
	FC Sub Account Axis Bank - 3196	6,05,919.55
	<b>Total FC Closing Bank Balances</b>	<b>1,11,12,807.10</b>
Schedule 6!	<b>Fixd Deposit</b>	
	FC - FD 924040059397954	8,00,000.00
	<b>Total FD Closing Balance</b>	<b>8,00,000.00</b>
	<b>Total Closing Cash and Bank Balances</b>	<b>1,19,12,807.10</b>



FY 2023-24

Schedule - 5	Projects / Donors	Opening Balance	Purchase During the Year	Loss of Asset / written off	Total	Depreciation	Closing Balance	Dep. till dec 2024	Dep. till Jan - Mar 2024
5.1	<b>Computers and data processing units</b>								
	Laptop	69,697.44	0.00	0	69,697.44	27,879	41,818	20,909	6,970
	Printers	16,668.00	28,910.00	0	45,578.00	18,231	27,347	5,000	13,231
	<b>Sub total</b>	<b>86,365.44</b>	<b>28,910.00</b>	<b>0</b>	<b>1,15,275.44</b>	<b>46,110</b>	<b>69,165</b>	<b>25,909</b>	<b>20,201</b>
5.2	<b>Office Equipment</b>								
	Polycom Studio	52,958.40	0.00	0	52,958.40	7,944	45,015	5,958	1,986
	Camera	79,713.00	0.00	0	79,713.00	11,957	67,756	8,968	2,989
	Mobile Phone	14,279.15	43,755.00	0	58,034.15	8,705	49,329	1,606	7,099
	<b>Sub total</b>	<b>1,46,950.55</b>	<b>43,755.00</b>	<b>0</b>	<b>1,90,705.55</b>	<b>28,606</b>	<b>1,62,100</b>	<b>16,532</b>	<b>12,074</b>
5.3	<b>Vehicles</b>								
	Four Wheeler	10,59,867.04	0.00	0	10,59,867.04	1,58,980	9,00,887	1,19,235	39,745
	Two wheeler	0.00	1,14,637.00	0	1,14,637.00	0	1,14,637		0
	<b>Sub total</b>	<b>10,59,867.04</b>	<b>1,14,637.00</b>	<b>0</b>	<b>11,74,504.04</b>	<b>1,58,980</b>	<b>10,15,524</b>	<b>1,19,235</b>	<b>39,745</b>
5.4	<b>Furniture &amp; Fixtures</b>								
	Chair	14,017.86	0.00	0	14,017.86	1,402	12,616	1,051	351
	Table	3,240.00	24,000.16	0	27,240.16	2,724	24,516	243	2,481
	File storage cabinet (almirahs)		18,000.00	0	18,000.00	1,800	16,200		1,800
	<b>Sub total</b>	<b>17,257.86</b>	<b>42,000.16</b>	<b>0</b>	<b>59,258.02</b>	<b>5,926</b>	<b>53,332</b>	<b>1,294</b>	<b>4,632</b>
	<b>Grand Total</b>	<b>13,10,440.89</b>	<b>2,29,302</b>	<b>0</b>	<b>15,39,743</b>	<b>2,39,622</b>	<b>13,00,121</b>	<b>1,62,970</b>	<b>76,652</b>



## Children of India Foundation

Regd Office: 3/17 Kurunthasala Nagar, First Street, K Vadamadurai Post, Coimbatore - 641017, Tamil  
Coordination Office: First Floor No.63, 2nd main road, KSFC Layout, Bangalore - 560 084, India.

### STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31-03-2024

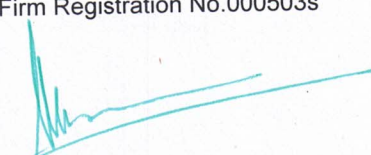
(All amounts are in Indian Rupees unless otherwise stated)

Particulars	Sch	As at 31 Mar 2024
<b>INCOME</b>		
<b>Grant received</b>	BS Sch 03	
Foreign Currency Grant		6,66,96,516.86
<b>Bank Interest</b>		
Foreign Currency Account		5,81,125.00
<b>Total Income</b>		<b>6,72,77,641.86</b>
<b>EXPENDITURE</b>		
<b>FCRA Account</b>	BS Sch 03	
FCRA Programme expenditure		5,68,22,623.98
FCRA Administration expenditure		98,73,892.88
General Expenses. - FC		4,475.22
Excess of Income over Expenditure		5,76,649.78
<b>Total Income</b>		<b>6,72,77,641.86</b>

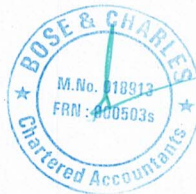
Significant Accounting Policies, Notes referred to above form an integral part of Balance Sheet

As per our report of even date attached

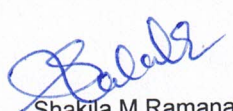
For Bose and Charles  
Chartered Accountants  
Firm Registration No.000503s

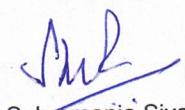
  
Bose Chandra Ebenezer  
Partner  
Membership No.18913

Place: Coimbatore  
Date: 27.08.2024  
UDIN : 24018913BKMLN7391



For Children of India Foundation

  
Shakila M Ramanathan  
Managing Trustee

  
Subramania Siva  
Finance Trustee

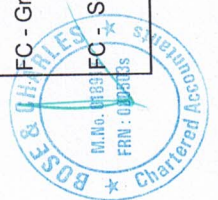
## Children of India Foundation

Regd Office: 3/17 Kurunthasala Nagar First Street K Vadamadurai Post Coimbatore - 641017 Tamil Nadu  
 Coordination Office: First Floor No.63 2nd main road KSFC Layout Bangalore - 560 084 India.

### Receipts and Payments Accounts for the period April 2023 to Mar 2024

(All amounts are in Indian Rupees unless otherwise stated)

Receipts	Sch.	Amount	Payments	Sch.	Amount
<b>Foreign Contribution Account</b>					
<b>To Opening Balance</b>			<b>FC Programme Payments:</b>		
Cash in Hand		0	Terre des Hommes (TdH) supported projects costs	RP Sch 1	4,55,50,004
Cash at Bank			TdH supported projects - Admin Expenses		94,19,132
FC Main FCRA Account - SBI - 9171		30,92,992	FC - Societe Generale - Project Expenses	RP Sch 2	38,58,704
FC Another FCRA Central Bank Of India - 3768		15,01,481	FC - Societe Generale - Admin Expenses		177
FC Sub Account Axis Bank - 4717		11,48,643	FC - B1G1 for GOOD - Project expenses		11,42,870
FC Sub Account Axis Bank - 8994		58,36,877	FC - B1G1 for GOOD - Admin expenses		3,62,769
FC Sub Account Axis Bank - 1456		10,740	FC - L'Oreal fund for women - Project costs		12,80,069
FC Sub Account Axis Bank - 8304		2,91,425	FC - L'Oreal fund for women - Admin costs		85,508
FC Sub Account Axis Bank - 30090		7,29,981			
FC Sub Account Axis Bank - 8360		2,94,954			
		<b>1,29,07,093.99</b>			
<b>FC Grants Received from:</b>	BSch 3		FC - Give USA - GOOD & Mica - Project expenses		10,51,700
Terre des Hommes (TdH) supported projects		6,04,65,579	FC - Give USA - GOOD & Mica - Admin expenses		1,307
Girl Rising Program expenses		0	FC - Dutch Embassy Programme Cost		8,65,906
Give USA supported projects		1,05,127	FC - Dutch Embassy Admin expenses		0
The Online UK Foundation-Benevity causes		29,202	FC - Girl Rising - Program expenses		30,73,372
FC - Grant Receipt - B1G1 Giving - Mica		2,79,631	FC - Girl Rising - Admin expenses		5,000
FC - Grant Receipt - B1G1 Giving - GOOD		3,93,409	FC General expenses		4,475
FC - Societe Generale		38,57,624	FC Programme Advances	RP Sch 3	95,248
		0	Accounts payables (net)	RP Sch 4	2,12,643
		0			2,12,642.83



Receipts	Sch.	Amount	Payments	Sch.	Amount
FC - Royal Netherlands Embassy		3,02,899	By CLOSING BALANCE		
FC Bank Interest		5,81,125	FC Closing Bank Balance		0
			Cash in Hand		1,59,895
			FC Main FCRA Account - SBI - 9171		0
			FC Another FCRA Central Bank Of India - 3768		14,96,052
			FC Sub Account Axis Bank - 4717		9,82,626
			FC Sub Account Axis Bank - 8994		6,43,567
			FC Sub Account Axis Bank - 1456		1,72,989
			FC Sub Account Axis Bank - 8304		67,47,126
			FC Sub Account Axis Bank - 30090		3,04,631
			FC Sub Account Axis Bank - 8360		6,05,920
			FC Sub Account Axis Bank - 3196		
			Fixed Deposit		8,00,000
<b>Total</b>		<b>7,89,21,690.01</b>	<b>Total</b>		<b>7,89,21,690.01</b>

Significant Accounting Policies Notes referred to above form an integral part of Receipts and Payments Account

As per our report of even date attached

For Bose and Charles  
Chartered Accountants  
Firm Registration No. 000503s



Bose Chandra Ebenezer  
Partner  
Membership No. 18913

Place: Coimbatore  
Date: 27.08.2024  
UDIN : 24018913BKMLN7391



For Children of India Foundation



Shakila M Ramanathan  
Managing Trustee

For Children of India Foundation



Subramania Siva  
Finance Trustee



Schedule	Particulars	As at 31 March 2024
RP Schedule 3	<b>Current liabilities and Provisions</b>	
	Opening Balance	8,408.85
	Add: Additions during the year	32,31,087.00
	Total	<b>32,39,495.85</b>
	Less: Paid during the year	34,52,138.68
	<b>Current liabilities and Provisions</b>	<b>-2,12,642.83</b>
RP Schedule 4	<b>Programme Advance</b>	
	Opening Balance	0.00
	Add: Additions during the year	9,36,880.00
	Total	<b>9,36,880.00</b>
	Less: Paid during the year	8,41,632.00
	<b>Programme Advance</b>	<b>95,248.00</b>

