



H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

CERTIFICATE

We have audited the accounts of **HOLISTIC CHILD DEVELOPMENT INDIA, Survey No. 4A1/A1/1E Salunke Vihar Road, Kondwa Khurd, PUNE - 411 048 Societies Registration No. 083930312 DATED 13.12.1999** for the year ending 31st March, 2020 and examined all relevant books and vouchers and certify that according to the audited accounts :

- (i) The brought forward foreign contribution at the beginning of the year was Rs. 1,25,20,228.13.
- (ii) Foreign contribution of worth Rs. 10,00,000.00 was received by the Association during the year 2019-20 excluding interest of Rs. 4,13,761.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2019-20 was Rs. 13,83,340.92.
- (iv) 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 (Regulation) Act, 1976 read with rule 8(1) of the Foreign contribution (Regulation) Rules, 1976
- (v) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.

2nd Floor,
N.D.T.A Shopping Complex
Opp. Liberty Cinema
Residency Road, Sadar
NAGPUR - 440 001. M.S.

DATED : 18th December, 2020



For L. D'SOUZA & CO.
CHARTERED ACCOUNTANTS
Firm Registration NO. 101974W

B. D'SOUZA
PARTNER

Membership No. 115998
UDIN : 20115998AAAAQB7133



AUDITOR'S REPORT TO THE MEMBERS

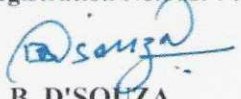
We have audited the attached Balance Sheet of **HOLISTIC CHILD DEVELOPMENT INDIA, PUNE - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2020 and the Income and Expenditure account and also the Receipts and Payments Account of the organisation for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the organisation so far as appears from our examination of these books.
- C. The Balance Sheet, Income and Expenditure account and Receipts and Payments Account dealt with by these report are in agreement with the books of accounts of the Organisation.
- D. It is the policy of the Organisation to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of the Organisation as at 31st March, 2020, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


B. D'SOUZA
PARTNER

Membership No. 115998
UDIN : 20115998AAAAQB7133

PUNE :
DATED : 18th December, 2020

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For Holistic Child Development India



**N. Thomas Rajkumar
Chief Functionary**



PUNE :

DATED : 18th December, 2020



**FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No.101974W**



**B. D'SOUZA
PARTNER**

**Membership No. 115998
UDIN : 20115998AAAAQB7133**

HOLISTIC CHILD DEVELOPMENT INDIA

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2020

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
CAPITAL RESERVE :			LAND		
Balance as per last Balance Sheet	3,68,97,633.00		Balance as per last Balance Sheet		1,11,36,745.00
Less: Depreciation transferred to Asset Replacement Fund	<u>3,56,767.00</u>	3,65,40,866.00	BUILDING		
			Balance as per last Balance Sheet		2,35,33,455.00
GENERAL RESERVE :			VEHICLES :		
Balance as per last Balance Sheet	41,92,676.78		Balance as per last Balance Sheet	16,60,664.00	
Less : Deficit during the year	<u>17,52,898.21</u>	24,39,778.57	Less : Depreciation written off	<u>2,49,100.00</u>	14,11,564.00
ASSET REPLACEMENT FUND :			FURNITURE :		
Balance as per last Balance Sheet	12,82,659.00		Balance as per last Balance Sheet	2,90,863.00	
Add : Transfer from Capital Reserve	<u>3,56,767.00</u>	16,39,426.00	Less : Disposal during the year	<u>3,668.00</u>	
HCDI BUILDING GRANT :				2,87,195.00	
Balance as per last Balance Sheet	8,00,423.11		Less : Depreciation written off	<u>28,720.00</u>	2,58,475.00
Add : Interest Realised	<u>47,164.00</u>		COMPUTER :		
	8,47,587.11		Balance as per last Balance Sheet	7,278.00	
Less: Transferred to Building Maintenance Fund	<u>8,47,587.11</u>	0.00	Add : Additions during the year	<u>82,900.00</u>	
BUILDING MAINTENANCE FUND :				90,178.00	
Balance as per last Balance Sheet	29,65,008.00		Less : Disposal during the year	<u>8.00</u>	
Add: Transferred from Building Fund	8,47,587.11			90,170.00	
Add : Interest Realised	<u>1,74,710.00</u>		Less : Depreciation written off	<u>36,068.00</u>	54,102.00
	39,87,305.11		EQUIPMENTS :		
Less: Payment during the year	<u>4,09,179.00</u>	35,78,126.11	Balance as per last Balance Sheet	2,68,628.00	
STAFF BENEFIT FUND :			Add : Additions during the year	<u>21,240.00</u>	
Balance as per last Balance Sheet	11,09,040.00			2,89,868.00	
Add : Received from ERIKS, Sweden	10,00,000.00		Less : Disposed during the year	<u>4,009.00</u>	
Add : Received from Marthoma Mission Board	5,00,000.00			2,85,859.00	
Add : Interest Realised	<u>65,349.00</u>	26,74,389.00	Less : Depreciation written off	<u>42,879.00</u>	2,42,980.00
Carried forward....		4,68,72,585.68	Carried forward....		3,66,37,321.00



Brought forward....	4,68,72,585.68	Brought forward....		3,66,37,321.00
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LEGAL CONSULTANCY FUND :		ADVANCES AND DEPOSITS :		
Balance as per last Balance Sheet	5,00,000.00	Security Deposit	51,470.00	
GENERAL PROGRAM FUND	23,67,713.00	Remittance Receivable	1,28,72,416.76	
		Advances for Expenses	7,017.00	1,29,30,903.76
OTHER LIABILITIES :		CASH AND BANK BALANCES :		
Project Monitoring and Training	11,68,867.00	On Savings Bank Account		
Other Advances	40,000.00	With Punjab National Bank, Kondhwa		
Professional Tax	2,400.00	Account No. 6631000100036310	13,07,663.92	
		Cash in Hand	58,611.00	
		Stamps in Hand	17,066.00	13,83,340.92
TOTAL RUPEES ...	5,09,51,565.68	TOTAL RUPEES ...		5,09,51,565.68

As per our report of even date.

For Holistic Child Development India

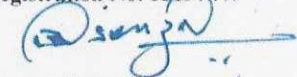

N. Thomas Rajkumar
Chief Functionary



PUNE :
DATED : 18th December, 2020



For L. D'SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



B. D'SOUZA
PARTNER
Membership No. 115998
UDIN : 20115998AAAAQB7133

HOLISTIC CHILD DEVELOPMENT INDIA

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To SOCIAL WORK PROGRAMME EXPENSES :			By INTEREST REALISED :		
Child Care and Rural Development Programmes		1,14,64,962.21	On Bank Deposits		1,26,538.00
" Fixed Assets written off		7,685.00	" OTHER GRANTS :		
" DEPRECIATION WRITTEN OFF :			For Social Work Programmes	5,19,289.00	
On Vehicles @ 15%	2,49,100.00		For Project Monitoring and Support	87,97,635.00	93,16,924.00
On Furniture @ 10%	28,720.00		" OTHER RECEIPTS :		
On Computers @ 40%	36,068.00		Training Facilities	5,30,302.00	
On Equipments @ 15%	42,879.00	3,56,767.00	Income Tax Refund \	18,670.00	
			Evaluation of Projects	84,082.00	6,33,054.00
			" Deficit carried over to Balance Sheet		17,52,898.21
TOTAL RUPEES ...		1,18,29,414.21	TOTAL RUPEES ...		1,18,29,414.21

As per our report of even date.

For Holistic Child Development India

N. Thomas Rajkumar
N. Thomas Rajkumar
Chief Functionary



PUNE :
DATED : 18th December, 2020



For L. D'SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

B. D'Souza
B. D'SOUZA
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HOLISTIC CHILD DEVELOPMENT INDIA

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

RECEIPTS	RUPEES	RUPEES	PAYMENTS	RUPEES	RUPEES
To <u>BALANCE ON 01.04.2019 :</u>			By <u>SOCIAL WORK EXPENSES :</u>		
On Short Term Deposits			Child Care Programmes Expenses		
With Punjab National Bank, Kondhwa, Pune	21,35,303.00		As per list attached		1,15,10,322.21
With Vijaya Bank, Dhole Patil Road Branch	26,70,577.00				
With Vijaya Bank, Camp Branch, Pune	60,00,000.00		Other Programme Expenses		
On Savings Bank Account			Evaluation of Projects	65,918.00	
With Axis Bank Wanowrie, Pune			Training Facility and Accommodation	48,277.00	
Account No. 911010002755191	1,11,853.98		Training/Capacity Building	4,15,099.00	
With Punjab National Bank, Kondhwa			Building Maintenance	4,09,179.00	
Account No. 6631000100026191	15,83,402.15		ERIKS Project Child Protection Policy	40,203.00	9,78,676.00
Account No. 6631000100036310	1,168.00				
Cash in Hand	858.00		" ADVANCES AND DEPOSITS :		
Stamps in Hand	17,066.00	1,25,20,228.13	Security Deposits	30.00	
			Professional Tax	28,700.00	28,730.00
" FOREIGN CONTRIBUTION RECEIVED :			" CAPITAL EXPENDITURE :		
Towards Social Work Activity			Computers	82,900.00	
For Child Care Programmes		10,00,000.00	Equipments	21,240.00	1,04,140.00
" INTEREST REALISED :			" BALANCE ON 31.03.2020 :		
On Short Term Deposits	3,61,152.00		On Savings Bank Account		
On Savings Bank Account	52,609.00	4,13,761.00	With Punjab National Bank, Kondhwa		
			Account No. 6631000100036310	13,07,663.92	
" OTHER RECEIPTS :			Cash in Hand	58,611.00	
Income Tax Refund	18,670.00		Stamps in Hand	17,066.00	13,83,340.92
Refund of Advances	23,050.00				
Professional Tax	29,500.00	71,220.00			
carried forward ...		1,40,05,209.13	carried forward ...		1,40,05,209.13



brought forward ...

1,40,05,209.13

brought forward ...

1,40,05,209.13

TOTAL RUPEES ...

1,40,05,209.13

TOTAL RUPEES ...

1,40,05,209.13

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the organisation.

For Holistic Child Development India



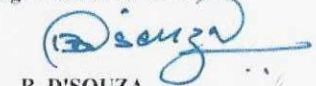
N. Thomas Rajkumar
Chief Functionary



PUNE :
DATED : 18th December, 2020



For L. D' SOUZA & CO.,
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B. D'SOUZA
PARTNER

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HOLISTIC CHILD DEVELOPMENT INDIA, PUNE

CHILD CARE PROGRAMME EXPENSES

Salary & Allowances	82,11,076.00
Contribution to P. F.	3,35,541.00
Featival Gift	1,44,000.00
Mediclaim/ Accident Insurance	76,814.00
Staff welfare expenses	33,227.00
Officers and Staff Travel	6,00,627.00
Travel - Others	29,056.00
Printing and Stationary	4,746.00
Computer Consumables	4,573.00
Postage and Telegram	24,247.00
Telephone, Telex and Fax	36,656.63
Electricity and Water	3,90,961.00
Legal and Professional Fees	3,500.00
Taxes & Insurance	74,951.00
Publication/Magazines	78,552.00
Furnishings	9,350.00
Software Development	24,761.00
Audit Fees	94,400.00
Audit Expenses	27,757.00
Bank Commission	731.58
Library Expenses	5,698.00
Consultancy Charges	53,212.00
Committee Meetings	4,62,285.00
Miscellaneous (Administration)	11,271.00
Vehicle Maintenance	1,14,464.00
Furniture/Equipments Maint	1,12,525.00
Computer Maintenance	16,417.00
Garden Maintenance	3,190.00
Cultural and Festival program	41,727.00
Directors' Discretionary Expenses	13,069.00
Hospitality	36,917.00
ICA Japan Project expenses	1,37,250.00
Payment to Security Guard & Housing Keeping	2,96,770.00

TOTAL RUPEES ...

1,15,10,322.21

