



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

AUDITOR'S REPORT TO THE MEMBERS

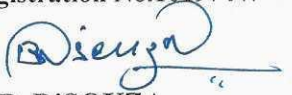
We have audited the attached Balance Sheet of **HOLISTIC CHILD DEVELOPMENT INDIA, PUNE - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2022 and the Income and Expenditure account and also the Receipts and Payments Account of the organisation for the year ended on that date annexed thereto. These financial 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, 2022, 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 : 22115998AJUSIS8794

PUNE :
DATED : 26th May, 2022



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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, 2022 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. 2,27,49,695.04.
- (ii) Foreign contribution of worth Rs. 1,53,09,703.00 was received by the Association during the year 2021-22 excluding interest of Rs. 12,60,570.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2021-22 was Rs. 2,28,02,472.55.
- (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 : 26th May, 2022



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

B. D'SOUZA
PARTNER

Membership No. 115998
UDIN : 22115998AJUSIS8794

HOLISTIC CHILD DEVELOPMENT INDIA

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2022

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<u>CAPITAL RESERVE :</u>					
Balance as per last Balance Sheet	3,63,50,285.00		<u>LAND</u>		
Add : Transferred from Asset Replacement Fund	14,811.00		Balance as per last Balance Sheet		1,11,36,745.00
	<u>3,63,65,096.00</u>		<u>BUILDING</u>		
Less: Disposal of Assets	6,99,691.00		Balance as per last Balance Sheet		2,35,33,455.00
Less: Depreciation transferred to Asset Replacement Fund	1,48,769.00	3,55,16,636.00	<u>INNOVA CAR:</u>		
	<u>3,793.09</u>		Balance as per last Balance Sheet	5,55,102.00	
<u>GENERAL RESERVE :</u>			Less : Depreciation during the year	<u>83,265.00</u>	4,71,837.00
Balance as per last Balance Sheet	53,47,779.20		<u>ATLAS BYCICLE</u>		
Add : Received during the year	3,793.09		Balance as per last Balance Sheet	191.00	
	<u>53,51,572.29</u>		Less : Written off during the year	<u>191.00</u>	0.00
Add : Surplus during the year	79,219.42	54,30,791.71	<u>HONDA CITI CAR</u>		
	<u>18,29,734.00</u>		Balance as per last Balance Sheet	6,44,535.00	
<u>ASSET REPLACEMENT FUND :</u>			Less : Sold during the year	<u>6,44,535.00</u>	0.00
Balance as per last Balance Sheet	18,29,734.00		<u>FURNITURE :</u>		
Add : Transfer from Capital Reserve	1,48,769.00		Balance as per last Balance Sheet	2,32,608.00	
Add : Transfer from Capital Reserve for disposal of Assets	6,99,691.00		Less : Written off during the year	<u>18,953.00</u>	
	<u>26,78,194.00</u>		Less : Depreciation during the year	2,13,655.00	
Less : Transfer to Capital Reserve	14,811.00	26,63,383.00	<u>COMPUTER :</u>		
	<u>22,09,292.00</u>		Balance as per last Balance Sheet	41,372.00	
<u>ASSIGNMENT OF SCHOOL EDUCATION AND CHILDREN'S PROGRAM :</u>			Less: Written off during the year	<u>695.00</u>	
Balance as per last Balance Sheet	1,22,139.00		Less : Depreciation during the year	40,677.00	
Add: Interest received during the year	23,31,431.00			<u>16,272.00</u>	24,405.00
Less: Expenditure during the year	11,03,916.00	12,27,515.00			
	<u>4,48,38,325.71</u>				
Carried forward....		4,48,38,325.71	Carried forward....		3,53,58,731.00



Brought forward....

4,48,38,325.71

Brought forward....

3,53,58,731.00

BUILDING MAINTENANCE FUND :

Balance as per last Balance Sheet
Add: Interest received during the year
Add: Interest received during the year
Less: Payment during the year

32,69,659.11
1,80,760.00
34,50,419.11
6,97,857.00

STAFF BENEFIT FUND :

Balance as per last Balance Sheet
Add: Interest received during the year

13,07,695.00
72,295.00

LEGAL CONSULTANCY FUND :

Balance as per last Balance Sheet
Add : Interest Realised

4,83,814.00
26,747.00

Less : Payments during the year

GENERAL PROGRAM FUND

Balance as per last balance sheet
Add: Interest received during the year

62,24,788.23
3,44,131.00

Less: COVID 19 Expenses

OTHER LIABILITIES :

Project Monitoring and Training
IJM Grant for Humanitarian Aid
Professional Tax

16,10,447.50
21,11,408.00
1,600.00

TOTAL RUPEES ...

5,83,78,513.55

TOTAL RUPEES ...

5,83,78,513.55

For Holistic Child Development India

N. Thomas Rajkumar

N. Thomas Rajkumar
Chief Functionary



PUNE :
DATED : 26th May, 2022

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

B. D'SOUZA

B. D'SOUZA
PARTNER

Membership No. 115998
UDIN : 22115998AJUSIS8794



As per our report of even date.

HOLISTIC CHILD DEVELOPMENT INDIA

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To SOCIAL WORK PROGRAMME EXPENSES :					
Child Care and Rural Development Programmes	54,22,011.58				
Covid -19 Humanitarian Relief Program	80,27,808.00	1,34,49,819.58			5,14,498.00
" OTHER EXPENSES :					
Fixed Assets Written Off	55,156.00				
Loss on Sale/Disposal of Assets	4,94,535.00	5,49,691.00			
" DEPRECIATION WRITTEN OFF :					
On Innova Car @ 15%	83,265.00				
On Furniture @ 10%	21,366.00				
On Computers @ 40%	16,272.00				
On Equipments @ 15%	27,866.00	1,48,769.00			
" Surplus carried over to Balance Sheet		79,219.42			
TOTAL RUPEES ...		1,42,27,499.00			1,42,27,499.00

For Holistic Child Development India

N. Thomas Rajkumar
N. Thomas Rajkumar
Chief Functionary



PUNE :
DATED : 26th May, 2022

As per our report of even date.

TOTAL RUPEES ...

1,42,27,499.00

1,42,27,499.00

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

B. D'SOUZA
B. D'SOUZA
PARTNER

Membership No. 115998
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HOLISTIC CHILD DEVELOPMENT INDIA

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	RUPEES	PAYMENTS	RUPEES
To BALANCE ON 01.04.2021 :		By SOCIAL WORK EXPENSES :	
On Short Term Deposits		Child Care Programmes Expenses	54,26,611.58
With Punjab National Bank, Pune	2,15,66,363.00	As per list attached	
On Savings Bank Account		Covid -19 Humanitarian Relief Program	91,98,608.00
With Punjab National Bank, Kondhwa	11,80,034.04		
Account No. 6631000100036310	3,298.00	Other Programme Expenses	
Cash in Hand	2,27,49,695.04	Legal Consultancy expenses	2,24,500.00
		Building Maintenance	6,97,857.00
		School Education & Children Program	11,03,916.00
			20,26,273.00
" FOREIGN CONTRIBUTION RECEIVED :		ADVANCES AND DEPOSITS :	
Towards Social Work Activity		Advances for Programme	8,935.00
For Covid-19 Humanitarian Relief Program	1,15,34,588.00		
For Execution, Monitoring Evaluation of Child Care Program	37,75,115.00	CAPITAL EXPENDITURE :	
	1,53,09,703.00	Equipments	14,811.00
" INTEREST REALISED :		BALANCE ON 31.03.2022 :	
On Bank Deposits	12,60,570.00	On Short-term Deposits	
		With Punjab National Bank, Kondhwa,	1,94,90,539.00
" OTHER RECEIPTS :		On Savings Bank Account	
Sale of Assets	1,50,000.00	With State Bank of India, Delhi	7,70,831.30
Professional Tax	3,600.00	Account No. 00000040108949095	
Refund of Advances	350.00	With Punjab National Bank, Kondhwa	25,35,596.25
Miscellaneous Receipts	3,793.09	Account No. 6631000100036310	5,506.00
	1,57,743.09	Cash in Hand	2,28,02,472.55

carried forward ...

3,94,77,711.13

carried forward ...

3,94,77,711.13



brought forward ...

3,94,77,711.13

brought forward ...

3,94,77,711.13

TOTAL RUPEES ...

3,94,77,711.13

TOTAL RUPEES ...

3,94,77,711.13

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 : 26th May, 2022

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




B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 22115998AJUSIS8794

HOLISTIC CHILD DEVELOPMENT INDIA, PUNE

CHILD CARE PROGRAMME EXPENSES

Salary & Allowances	19,21,581.00
Staff Security Benefit (P.F)	14,503.00
Medical/Accident Insurance	18,730.00
Festival Gift to Staff	75,000.00
Staff welfare expenses	18,260.00
Officers and Staff Travel	1,90,127.00
Printing and Stationary	7,133.00
Computer Consumables	14,672.00
Postage and Telegram	26,303.00
Telephone, Telex and Fax	28,752.00
Electricity and Water	2,70,201.00
Legal & Professional Fees	52,298.00
Taxes & Insurance	62,752.00
Software Development	40,044.00
Audit Fees	88,500.00
Bank Commission	19,719.58
Consultancy Charges	22,718.00
Committee Meetings	3,08,291.00
Miscellaneous expenses	7,694.00
Vehicle Maintenance	1,20,964.00
Furniture/Equipments Maint	1,39,989.00
Computer Maintenance	38,090.00
Garden Maintenance	7,184.00
Director's Descretionary Expenses	3,906.00
Hospitality	6,699.00
Cultural and Festival Programs	25,253.00
Contract & Security Guard payment	1,73,251.00
Officers and Staff Travel - Program and Training	99,186.00
Staff Salaries - Program and Training	16,24,811.00
TOTAL RUPEES ...	54,26,611.58




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 depreciation has been provided on WDV method.
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 : 26th May, 2022



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CHARTERED ACCOUNTANTS
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