

Independent Auditor's Report

To the Members of Cankids...Kidscan

Opinion

1. We have audited the accompanying financial statements of **Cankids...Kidscan** ('the Society'), which comprise the Balance Sheet as at 31 March 2021, the Income and Expenditure Account, the Receipts and Payments Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI') to the extent considered relevant by the management of the Society, of the financial position of the Society as at 31 March 2021, its surplus of income over expenditure and its receipts and payments for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by ICAI and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

4. The Management is responsible for preparation of these financial statements that give a true and fair view of the state of affairs, income and expenditure and receipts and payments of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI to the extent considered relevant by the management of the Society. This responsibility includes maintenance of adequate accounting records for safeguarding the assets of the fund and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal control, that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

Walker Chandio & Co LLP

5. In preparing the financial statements, the management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.
6. Those Charged with Governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

7. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with the those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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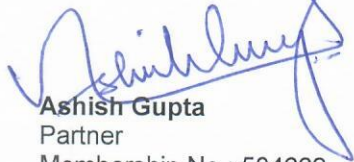
Other Matter

10. The financial statements of the Society for the year ended 31 March 2020 were audited by the predecessor auditor, M/s. NDR & Co, who have expressed an unmodified opinion on those financial statements vide their audit report dated 30 September 2020.

For **Walker Chandiok & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013



Ashish Gupta

Partner

Membership No.: 504662

UDIN: 21504662AAAAHE2856



Place: Gurugram

Date: 28 August 2021

Cankids...Kidscan

Balance Sheet as at 31 March 2021

(All amounts in ₹, unless otherwise stated)

	Schedule	As at 31 March 2021	As at 31 March 2020
Sources of funds			
Funds			
Restricted funds	1	69,238,583	32,885,442
Unrestricted fund	2	(6,597,414)	(8,131,029)
Liabilities			
Current liabilities	3	42,657,307	34,068,063
		105,298,476	58,822,476
Applications of funds			
Non-current assets			
Property, plant and equipment			
Tangible assets	4	9,714,711	9,167,249
Current assets, loans and advances			
Cash and bank balances	5	79,789,950	40,194,950
Receivables	6	10,122,516	5,749,501
Loans and advances	7	4,583,094	3,697,241
Other current assets	8	1,088,205	13,535
		105,298,476	58,822,476
Summary of significant accounting policies and notes to the financial statements	14-15		

This is the Balance Sheet referred to in our report of even date.

The schedules referred to above form an integral part of the financial statements.

For Walker Chandio & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

For and on behalf of Cankids...Kidscan

Ashish Gupta

Partner

Membership No.: 504332



Poonam Bagai
Chairman

Percival Billimoria
Treasurer

Narendra Marwah
Chief Financial Officer

Place: Gurugram

Date: 28 August 2021

Place: New Delhi

Date: 28 August 2021



Cankids...Kidscan

Income and Expenditure Account for the year ended 31 March 2021

(All amounts in ₹, unless otherwise stated)

	Schedule	Year ended 31 March 2021	Year ended 31 March 2020
Income			
Grants and donations	9	234,654,007	201,678,860
Other income	10	2,684,667	2,452,821
		<u>237,338,674</u>	<u>204,131,681</u>
Expenditure			
Program expenses	11	213,544,710	181,552,815
Fund raising expenses	12	3,481,948	3,597,031
General and administrative expenses	13	16,780,944	16,741,505
Depreciation	4	1,997,457	2,146,154
		<u>235,805,059</u>	<u>204,037,505</u>
Surplus for the year transferred to General reserve fund		<u>1,533,615</u>	<u>94,176</u>

Summary of significant accounting policies and notes to the financial statements

14-15

This is the Income and Expenditure Account referred to in our report of even date.

The schedules referred to above form an integral part of the financial statements

For Walker Chandio & Co LLP

Chartered Accountants

Firm's Registration No. 001076N/N500013

Ashish Gupta
Ashish Gupta
Partner
Membership No.: 50466



For and on behalf of Cankids...Kidscan

Poonam Bagai
Poonam Bagai
Chairman

Percival Billimoria
Percival Billimoria
Treasurer

Narendra Marwah
Narendra Marwah
Chief Financial Officer

Place: Gurugram
Date: 28 August 2021

Place: New Delhi
Date: 28 August 2021



Cankids...Kidscan

Receipts and Payments Account for the year ended 31 March 2021

(All amounts in ₹, unless otherwise stated)

	Year ended 31 March 2021	Year ended 31 March 2020
Opening balance		
Cash in hand	111,277	72,425
Cash at bank	28,098,673	13,243,148
Fixed deposits	11,985,000	19,142,528
	40,194,950	32,458,101
Receipts		
Grants and donations received		
- Grant and donations	264,757,867	210,517,012
- Corpus / earmarked donation / capital grant	50,000	984,525
Other receipts		
- Interest received from bank	1,462,024	2,121,114
- Miscellaneous receipts	2,471,596	1,373,453
	268,741,487	214,996,104
Payments		
Program expenses	206,035,942	181,470,706
Fund raising expenses	3,418,058	-
General and administrative expenses	16,458,291	21,370,454
Tangible assets purchased during the year	2,264,099	2,775,250
Advances given to employees/others	970,097	1,642,845
	229,146,487	207,259,255
Closing balance		
Cash in hand	16,284	111,277
Cash at bank	67,056,416	28,098,673
Fixed deposits	12,717,250	11,985,000
	79,789,950	40,194,950

For **Walker Chandio & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662

Place: Gurugram

Date: 28 August 2021

For and on behalf of Cankids...Kidscan

Poonam Bagai
Chairman

Percival Billimoria
Treasurer

Narendra Marwah
Chief Financial Officer

Place: New Delhi

Date: 28 August 2021



Cankids...Kidscan
Schedules forming part of the financial statements as at 31 March 2021
(All amounts in ₹, unless otherwise stated)

	As at 31 March 2021	As at 31 March 2020
Schedule 1 - Restricted funds		
a) Corpus fund		
Balance at the beginning of the year	1,620,000	1,120,000
Add : Amounts received during the year	-	500,000
Balance at the end of the year	<u>1,620,000</u>	<u>1,620,000</u>
b) Life membership fund		
Balance at the beginning and at end of the year	<u>345,000</u>	<u>345,000</u>
c) Earmarked fund		
Balance at the beginning of the year	8,550,000	8,350,000
Add : Amounts received during the year	50,000	200,000
Add : Interest credited during the year	502,566	561,607
Less : Expenditure incurred during the year	(502,566)	(561,607)
Balance at the end of the year	<u>8,600,000</u>	<u>8,550,000</u>
d) Capital grant fund		
Balance at the beginning of the year	5,366,633	5,799,665
Add : Addition during the year	-	284,525
Less : Depreciation during the year (refer schedule 1 clause 4)	(645,331)	(717,557)
Balance at the end of the year	<u>4,721,302</u>	<u>5,366,633</u>
e) Project specific fund		
Balance at the beginning of the year	17,003,809	11,511,445
Add : Amounts received during the year	258,502,335	197,729,294
Less : Expenditure incurred during the year	(221,553,863)	(192,236,930)
Balance at the end of the year	<u>53,952,281</u>	<u>17,003,809</u>
Total (a)+(b)+(c)+(d)+(e)	<u>69,238,583</u>	<u>32,885,442</u>
Schedule 2 - Unrestricted fund		
General reserve fund		
Balance at the beginning of the year	(8,131,029)	(8,225,205)
Add: Surplus for the year transferred from Income and Expenditure Account	1,533,615	94,176
Balance at the end of the year	<u>(6,597,414)</u>	<u>(8,131,029)</u>
Schedule 3 - Current liabilities		
Sundry creditors	26,210,604	23,799,188
Salary payable	7,091,009	6,758,937
Statutory dues	848,336	1,042,806
Other current liabilities	8,507,358	2,467,132
	<u>42,657,307</u>	<u>34,068,063</u>



Cankids...Kidscan

Schedules forming part of the financial statements as at 31 March 2021

(All amounts in ₹, unless otherwise stated)

	As at 31 March 2021	As at 31 March 2020
Schedule 5 - Cash and bank balances		
Cash in hand	16,284	111,277
Balances with banks in		
- savings accounts	51,928,997	26,655,785
- current accounts	15,127,419	1,442,888
- fixed deposits	12,717,250	11,985,000
	79,789,950	40,194,950
Schedule 6 - Receivables		
Grant receivable	10,122,516	5,749,501
	10,122,516	5,749,501
Schedule 7 - Loans and advances		
(Unsecured, considered good)		
Advances recoverable in cash or in kind or for value to be received	2,928,574	1,380,093
Prepaid expenses	84,952	13,336
Security deposits	1,260,000	1,910,000
Taxes receivables	309,568	393,812
	4,583,094	3,697,241
Schedule 8 - Other current assets		
Drugs held for distribution	1,060,865	-
Interest accrued on deposits	27,340	13,535
	1,088,205	13,535

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Cankids...Kidscan
Schedules forming part of the financial statements for the year ended 31 March 2021
(All amounts in ₹, unless otherwise stated)

	Year ended 31 March 2021	Year ended 31 March 2020
Schedule 9 - Grants and donations		
Grants	221,131,181	191,546,587
Donations	11,051,230	8,758,820
Anonymous donations	2,471,596	1,373,453
	234,654,007	201,678,860
Schedule 10 - Other income		
Interest income		
- on savings bank accounts	703,400	836,695
- on fixed deposits	679,475	848,569
- on income tax refund	8,710	-
Amortisation of capital grant	645,331	717,557
Unclaimed balances written back	647,751	50,000
	2,684,667	2,452,821
Schedule 11 - Program expenses		
a) Cankids hospital support unit		
Medical projects and support program	99,913,042	82,238,518
Treatment support program	13,492,435	8,204,846
Pediatric palliative care	190,400	221,021
Pediatric psycho-oncology program	2,756,956	2,417,724
Education program	8,500,918	6,526,994
Parent and survivor groups and patient navigation	5,709,203	5,537,550
Medical and social support informatics (MASSI)	222,421	486,937
National outreach program	15,587,298	14,910,286
Awareness and advocacy program (CEPAA)	112,228	447,121
Capacity and skill building	4,502,392	4,794,896
Quality care research and impact (QCRI)	600,597	229,016
	151,587,890	126,014,909
b) Cankids cares centers*		
Pediatric palliative care center - Delhi	10,218,325	8,583,746
Home away from homes	18,004,363	11,439,334
Canshala special school - Mumbai	4,293,118	5,250,782
	32,515,806	25,273,862

* Excludes common expenses allocation (refer schedule 15(i))

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Cankids...Kidscan**Schedules forming part of the financial statements for the year ended 31 March 2021***(All amounts in ₹, unless otherwise stated)*

	Year ended 31 March 2021	Year ended 31 March 2020
c) Access to care centers at national, regional and state level		
Medical projects and support program	5,413,928	5,377,427
Treatment support program	5,269,693	1,204,651
Pediatric palliative care	250,000	28,028
Pediatric psycho-oncology program	1,887,348	2,254,790
Education program	1,204,769	1,802,798
Parent and survivor groups and patient navigation	2,586,706	2,614,673
Medical and social support informatics (MASSI)	1,449,922	1,676,707
National outreach program	4,734,716	5,542,030
Awareness and advocacy program	2,170,925	2,529,289
Capacity and skill building	1,560,178	3,260,357
Quality care research and impact (QCRI)	2,912,829	3,973,294
	29,441,014	30,264,044
Total(a+b+c)	213,544,710	181,552,815

Schedule 12 - Fund raising expenses

Resource mobilisation team		
- Compensation and benefits (including consultants)	3,184,634	2,734,689
Travel and conveyance	22,556	147,189
Printing and stationery	102,159	298,744
Communication	4,131	39,512
Subscriptions	74,695	275,151
Staff welfare	65,709	62,143
Repair and maintenance		
-Others	28,064	23,686
Miscellaneous expenses	-	15,917
	3,481,948	3,597,031

Schedule 13 - General and administrative expenses

Compensation and benefits (including consultants)	9,537,244	9,179,855
Staff welfare	206,811	319,640
Professional fees	2,019,410	2,438,492
Rent	954,300	883,628
Electricity and water	445,366	460,495
Payment to auditors	170,000	170,000
Insurance	78,609	15,118
Repair and maintenance		
-Building	195,722	18,650
-Others	539,184	526,584
Travel and conveyance	364,566	662,276
Printing and stationery	439,370	474,660
Communication	447,813	201,415
Subscriptions	29,078	31,942
Housekeeping supplies	673,228	610,584
Recruitment	69,897	63,795
Bank charges	194,779	93,545
Bank interest	366,088	551,528
Miscellaneous expenses	49,479	39,298
	16,780,944	16,741,505



Schedule 4 - Property, plant and equipment

a) Property, plant and equipment purchased out of own funds

Current year

Particulars	Gross block			Accumulated depreciation			Net block	
	As at 1 April 2020	Additions	Sale/disposals	As at 31 March 2021	For the year	On disposals	As at 31 March 2021	As at 31 March 2021
Tangible assets								
Furniture and fixture	1,706,269	749,604	-	2,455,873	187,709	-	831,327	1,624,546
Office equipment	1,899,713	516,797	-	2,416,510	202,864	-	1,071,944	1,344,566
Plant and machinery	386,267	-	-	386,267	19,439	-	276,111	110,156
Software	37,950	-	-	37,950	627	-	37,010	940
Computers	6,012,607	1,278,518	-	7,291,125	941,487	-	5,377,924	1,913,201
Vehicle	201,704	-	-	201,704	-	-	201,704	-
Total	10,244,510	2,544,919	-	12,789,429	1,352,126	-	7,796,020	4,993,409

Previous year

Particulars	Gross block			Accumulated depreciation			Net block	
	As at 1 April 2019	Additions	Sale/disposals	As at 31 March 2020	For the year	On disposals	As at 31 March 2020	As at 31 March 2020
Tangible assets								
Furniture and fixture	1,434,635	271,634	-	1,706,269	136,837	-	643,618	1,062,651
Office equipment	1,362,266	537,447	-	1,899,713	324,052	-	869,080	1,030,633
Plant and machinery	386,267	-	-	386,267	22,870	-	256,672	129,595
Software	37,950	-	-	37,950	1,044	-	36,383	1,567
Computers	4,397,402	1,615,205	-	6,012,607	943,794	-	4,436,437	1,576,170
Vehicle	201,704	-	-	201,704	-	-	201,704	-
Total	7,820,224	2,424,286	-	10,244,510	1,428,597	-	6,443,894	3,800,616

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Schedule 4 - Property, plant and equipment

b) Property, plant and equipment received from other society

Particulars	Gross block			Accumulated depreciation		Net block
	As at 1 April 2020	Additions	Sale/disposals	As at 31 March 2021	For the year On disposals	As at 31 March 2021
Tangible assets						
Furniture and fixture	1,220,212	-	-	1,220,212	-	498,998
Office equipment	171,914	-	-	171,914	-	43,331
Electrical installation	33,729	-	-	33,729	-	13,793
Plant and machinery	419,613	-	-	419,613	-	105,765
Vehicles	4,995	-	-	4,995	-	1,259
Software	100,373	-	-	100,373	-	233
Computers	98,067	-	-	98,067	-	228
Total	2,048,903	-	-	2,048,903	83,818	1,385,296

Particulars	Gross block			Accumulated depreciation		Net block
	As at 1 April 2019	Additions	Sale/disposals	As at 31 March 2020	For the year On disposals	As at 31 March 2020
Tangible assets						
Furniture and fixture	1,220,212	-	-	1,220,212	-	554,442
Office equipment	171,914	-	-	171,914	-	50,978
Electrical installation	33,729	-	-	33,729	-	15,326
Plant and machinery	419,613	-	-	419,613	-	124,430
Vehicles	4,995	-	-	4,995	-	1,481
Software	100,373	-	-	100,373	-	388
Computers	98,067	-	-	98,067	-	380
Total	2,048,903	-	-	2,048,903	95,035	1,301,478

c) Property, plant and equipment received as donation

Particulars	Gross block			Accumulated depreciation		Net block
	As at 1 April 2020	Additions	Sale/disposals	As at 31 March 2021	For the year On disposals	As at 31 March 2021
Tangible assets						
	538	-	-	538	-	538
Total	538	-	-	538	-	538

Particulars	Gross block			Accumulated depreciation		Net block
	As at 1 April 2019	Additions	Sale/disposals	As at 31 March 2020	For the year On disposals	As at 31 March 2020
Tangible assets						
	538	-	-	538	-	538
Total	538	-	-	538	-	538



Schedule 4 - Property, plant and equipment

d) Property, plant and equipment purchased out of capital grant funds

Particulars	Gross block			Accumulated depreciation			Net block
	As at 1 April 2020	Additions	Sale/disposals	As at 31 March 2021	As at 1 April 2020	For the year On disposals	As at 31 March 2021
Leasehold improvement	2,400,401	-	-	2,400,401	553,292	184,711	1,662,398
Furniture and fixture	1,828,596	-	-	1,828,596	651,794	117,680	1,059,122
Office equipment	1,105,684	-	-	1,105,684	553,216	82,870	469,598
Computers	338,780	-	-	338,780	259,145	31,854	47,781
Vehicle	1,585,132	-	-	1,585,132	622,476	144,398	818,258
	7,258,593	-	-	7,258,593	2,639,923	561,513	4,057,157

Particulars	Gross block			Accumulated depreciation			Net block
	As at 1 April 2019	Additions	Sale/disposals	As at 31 March 2020	As at 1 April 2019	For the year On disposals	As at 31 March 2020
Leasehold improvement	2,400,401	-	-	2,400,401	348,058	205,234	1,847,109
Furniture and fixture	1,715,341	113,255	-	1,828,596	521,038	130,756	1,176,802
Office equipment	1,013,364	92,320	-	1,105,684	463,338	89,878	552,468
Computers	259,830	78,950	-	338,780	232,372	26,773	79,635
Vehicle	1,585,132	-	-	1,585,132	452,595	169,881	962,656
	6,974,068	284,525	-	7,258,593	2,017,401	622,522	4,618,670

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Cankids...Kidscan
Earmarked fund
Annexure-'A' to Schedule '1' forming part of the financial statements as at 31 March 2021
(All amounts in ₹, unless otherwise stated)

Particulars	Opening balance as at 1 April 2020	Receipts during the year	Interest credited during the year	Total	Utilisation during the year	Closing balance as at 31 March 2021
Cankids scholarship fund	2,450,000	50,000	146,243	2,646,243	146,243	2,500,000
Cankids HAH corpus fund	500,000	-	29,085	529,085	29,085	500,000
Sajeev cankids retinoblastoma fund	4,100,000	-	239,396	4,339,396	239,396	4,100,000
Kumar children fund	1,000,000	-	58,741	1,058,741	58,741	1,000,000
After cancer treatment	500,000	-	29,101	529,101	29,101	500,000
	8,550,000	50,000	502,566	9,102,566	502,566	8,600,000

For Walker Chandiook & Co LLP
Chartered Accountants
Firm's Registration No.: 001076N/N500013


Ashish Gupta
Partner
Membership No.: 504662



Place: Gurugram
Date: 28 August 2021

For and on behalf of Cankids...Kidscan


Poonam Bagai
Chairman


Percival Billimoria
Treasurer


Narendra Marwah
Chief Financial Officer



Place: New Delhi
Date: 28 August 2021

Cankids...Kidscan
Project specific fund (INR)
Annexure 'B' to Schedule '1' forming part of the financial statements as at 31 March 2021
(All amounts in ₹, unless otherwise stated)

S.No.	Particulars	Name of donor	Opening balance as at 1 April 2020	Receipts during the year	Receivable during the year	Total	Utilisation during the year	Closing balance as at 31 March 2021
(A) Change for Childhood Cancer in States / CHSUs								
	Delhi NCR	As per Annexure : I(i)	1,459,005	47,334,793	1,221,103	50,014,901	45,191,439	4,823,462
	Punjab and UT Chandigarh	As per Annexure : II(i)	416,303	4,718,656	-	5,134,959	3,615,672	1,519,287
	Uttar Pradesh and Uttarakhand	As per Annexure : III (i)	-	9,750,000	-	9,750,000	9,750,000	-
	Rajasthan	As per Annexure : VI(i)	-	5,258,835	-	5,258,835	4,560,791	698,044
	West Bengal	As per Annexure : VII(i)	852,886	14,733,119	-	15,586,005	11,609,048	3,976,957
	Maharashtra	As per Annexure : VIII(i)	3,437,097	36,399,772	202,177	40,039,046	14,490,975	25,548,071
	Gujarat	As per Annexure : IX(i)	900,467	5,320,145	-	6,220,612	4,400,037	1,820,575
	Goa	As per Annexure : X(i)	250,000	1,056,700	-	1,306,700	756,700	550,000
	Tamilnadu and UT Puducherry	As per Annexure : XI(i)	2,041,057	12,589,838	-	14,630,895	12,130,895	2,500,000
(B) Access to Holistic Care Projects and Funds								
	Cure All : Better Survival for Children Cancer - Through Our Hands	Mastercard India Services Pvt Ltd	-	-	3,500,000	3,500,000	3,500,000	-
	Access to Care Aspirational District Projects	Bharat Heavy Electrical Limited	-	-	68,304	68,304	68,304	-
(C) Medical Support Projects and Funds								
	Medical Assistance Fund	As per Annexure : XIII(i)	1,797,070	22,820,922	-	24,617,992	19,726,076	4,891,916
	Adopt A Child Fund	As per Annexure : XIV(i)	-	325,000	-	325,000	116,143	208,857
	AAPS and R for Retinoblastoma	As per Annexure : XV(i)	-	6,900,000	-	6,900,000	4,000,000	2,900,000
	AAPSandR for ALL (Golden Crab Fund)	As per Annexure : XVI(i)	-	2,500,000	-	2,500,000	2,500,000	-
	Max Cankids Childhood Cancer Funds	Max Cankids Childhood Cancer Funds	-	990,000	481,436	1,471,436	1,471,436	-
(D) Other Holistic Care Projects and Funds								
	CanSurvive Project	As per Annexure : XVII(i)	608,460	2,922,750	400,000	3,931,210	3,919,076	12,134
	Pediatric Psycho Oncology - Child Life	Ellargi Trust	-	1,000,000	-	1,000,000	1,000,000	-
	CanShala Online Project	As per Annexure : XVIII(i)	-	2,236,738	-	2,236,738	2,236,738	-
	Parent Helping Parent Fund	Contribution from Parent families	463,627	307,296	-	770,923	132,874	638,049
	Survivor Helping Survivor Fund	Contribution from various Donors & KCK Survivors	145,150	78,000	-	223,150	40,000	183,150
(E) Other Access to Care Projects and Funds								
	Quality Care Research Impact - Access India Study	Tata Education and Development Trust	1,176,711	-	-	1,176,711	1,176,711	-
(F) Change for Childhood Cancer in India Projects and Funds								
	Change for Childhood Cancer in India Fund	As per Annexure : XIX(i)	-	650,000	550,000	1,200,000	1,200,000	-
	Change for Childhood Cancer (Scale up and Sustainability) Funds	As per Annexure : XX(i)	-	7,072,090	1,000,000	8,072,090	8,072,090	-
	Sub Total (a)		13,547,833	184,964,654	7,423,020	205,935,507	155,665,005	50,270,502

For Walker Chandlok and Co LLP
Chartered Accountants
Firm's Registration No.: 091076NIN500013

Ashish Gupta
Ashish Gupta
Partner
Membership No.: 504662



Place: Gurugram
Date: 28 August 2021

For and on behalf of Cankids...Kidscan

Poonam Bagar
Poonam Bagar
Chairman

Percival Billimoria
Percival Billimoria
Treasurer



Place: New Delhi
Date: 28 August 2021

Narendra Marwah
Narendra Marwah
Chief Financial Officer

Cankids...Kidscan
Project specific fund (FCRA)
Annexure - 'C' to Schedule '1' forming part of the financial statements as at 31 March 2021
(All amounts in ₹, unless otherwise stated)

S.No.	Particulars	Name of donor	Opening balance as at 1 April 2020	Receipts during the year	Receivable during the year	Total	Utilisation during the year	Closing balance as at 31 March 2021
(A) Change for Childhood Cancer in States / CHSUs								
	Delhi NCR	As per Annexure : II(ii)	-	11,352,132	162,554	11,514,686	11,514,686	-
	Punjab and UT Chandigarh	As per Annexure : II(ii)	-	107,500	-	107,500	107,500	-
	Uttar Pradesh and Uttarakhand	As per Annexure : III(ii)	-	500,000	-	500,000	500,000	-
	Bihar	As per Annexure : IV(ii)	1,558,976	2,545,987	-	4,104,963	4,104,963	-
	Maharashtra	As per Annexure : VII(ii)	371,936	12,712,451	-	13,084,387	11,168,612	1,915,775
	Gujarat	As per Annexure : VIII(ii)	-	4,025,644	757,576	4,784,220	4,784,220	-
	Tamilnadu and UT Pondicherry	As per Annexure : X(ii)	-	348,332	-	348,332	348,332	-
	Kerala	As per Annexure : XI(ii)	-	2,069,577	-	2,069,577	2,069,577	-
	Karnataka	As per Annexure : XII(ii)	-	2,174,060	-	2,174,060	461,534	1,712,526
(B) Access to Holistic Care Projects and Funds								
	Manpower and National Outreach Project	Jiv Daya Foundation	37,530	1,863,322	249,984	2,150,836	2,150,836	-
(C) Medical Support Projects Funds								
	Adopt A Child Fund	As per Annexure : XIV(ii)	583,713	11,119,341	-	11,703,054	11,703,054	-
	AAPS and R for Retinoblastoma	As per Annexure : XV(ii)	-	3,665,208	-	3,665,208	3,665,208	-
(D) Other Access to Care Projects and Funds								
	Quality Care Research Impact	St Baldricks Foundation	903,822	914,913	-	1,818,735	1,818,735	-
(E) Change for Childhood Cancer in India Projects and Funds								
	Change for Childhood Cancer in India Fund	As per Annexure : XIX(ii)	-	5,074,854	-	5,074,854	5,021,375	53,479
	Change for Childhood Cancer (Scale up and Sustainability) Fund	As per Annexure : XX (ii)	-	5,440,843	1,029,383	6,470,226	6,470,226	-
	Sub Total (b)		3,455,977	63,915,164	2,199,497	69,570,638	65,888,858	3,681,780
	Grand total		17,003,810	248,879,818	9,622,517	275,506,145	221,553,863	53,952,282

For Walker Chandiook and Co LLP
Chartered Accountants
Firm's Registration No.: 001078/N/500013
Ashish Gupta
Partner
Membership No.: 504662



Place: Gurugram
Date: 28 August 2021

For and on behalf of Cankids...Kidscan

Poonam Bagai
Chairman

Percival Billimoria
Treasurer

Narendra Marwari
Chief Financial Officer



Place: New Delhi
Date: 28 August 2021

(All amounts in ₹, unless otherwise stated)

Annexure: I - Change for Childhood Cancer (CCC) in Delhi NCR

S. No.	Particulars	Amount
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a.	CHSU@AIMS-JRCH, Delhi	PTC Foundation Trust
b.	CHSU@KSCH, Delhi, Palliative Care Center Delhi	Indiraana Charitable Trust
c.	CHSU@AIMS-PD Delhi	Deutsche Investments India Private Limited
d.	CHSU@AIMS, Delhi	Manju Jain
e.	HAH Kolia, Delhi-Snehogarth, HAH Kalawati & Medical Support in Delhi NCR	Kotak Mahindra Bank Limited
f.	CHSU@Safedjung	Airports Authority Of India
g.	CHSU@Safedjung	American Express- Give India Foundation
h.	CHSU@Max Delhi	Santlal Shantidevi Charitable Trust
n.	CHSU@GTB, Delhi	Northern Aromatics Limited

(ii) : FCRA Change for Childhood Cancer (CCC) in Delhi NCR

a. Palliative Care Centre, Delhi
b. CHSU Apollo-Delhi, MAMC, RML
c. CHSU @ Max Delhi

Annexure: II - Change for Childhood Cancer (CCC) in Puniab & UT Chandigarh Fund

S. No. Particulars

(ii) : **INR Change for Childhood Cancer (CCC) in Punjab & UT Chandigarh Fund**
a. Change for Childhood Cancer (CCC) in Punjab & UT
Chandigarh Fund
Alka Jindal & Family
b. Home Away From Home - Chandigarh
Kotak Mahindra Bank Limited

(iii) : **FCRA Change for Childhood Cancer (CCC) in Punjab & UT Chandigarh Fund**
a. Home Away From Home - Ludhiana
Manmjit Charitable Society

Annexure: III - Change for Childhood Cancer (CCC) in Uttar Pradesh and Uttarakhand Fund

S. No. Particulars

(i) INR Change for Childhood Cancer (CCC) in Uttar Pradesh and Uttarakhand Fund
 a. CCC in Uttar Pradesh
 Gokul & Lakshmi Laroia
 b. CCC in Uttar Pradesh
 Aditya Birla Capital Foundation
 c. CCC in Uttar Pradesh
 EXL Services.com India Private Limited
 d. CCC in Uttar Pradesh
 Northern Aromatic Limited

(ii) FCRA Change for Childhood Cancer (CCC) in Uttar Pradesh and Uttarakhand Fund
 a. CCC in Uttarakhand
 Swiss Himalayan Amity



Annexure: IV - Change for Childhood Cancer (CCC) in Bihar		Donor		As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
S. No.	Particulars							
IV(i) : INR Change for Childhood Cancer (CCC) in Bihar								
		Sub-Total of IV(i)						
		Corob India Private Limited		1,558,976	2,545,987		4,104,963	
		Sub-Total of IV(ii)		1,558,976	2,545,987		4,104,963	
		Grand Total (IV)		1,558,976	2,545,987		4,104,963	
Annexure: V - Change for Childhood Cancer (CCC) in Rajasthan		Donor		As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
S. No.	Particulars							
V(i) : INR Change for Childhood Cancer (CCC) in Rajasthan								
		Bajaj Finance Limited		-	5,258,835		4,560,791	698,044
		Sub-Total of V(i)		-	5,258,835		4,560,791	698,044
		Sub-Total of V(ii)		-	-		-	-
		Grand Total V		-	5,258,835		4,560,791	698,044
Annexure: VI - Change for Childhood Cancer (CCC) in West Bengal		Donor		As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
S. No.	Particulars							
VI(i) : INR Change for Childhood Cancer (CCC) in West Bengal								
		Century Plyboards India Limited		694,770	2,505,000		3,199,770	-
		Kotak Mahindra Bank Limited		-	3,976,957		-	3,976,957
		HDFC Life Insurance Company Limited		158,116	1,373,162		1,531,278	-
		Exide Industries Limited		-	4,341,000		4,341,000	-
		FCBInterface Communication and FCBUlka Advertising Private Limited		-	2,537,000		2,537,000	-
		Sub-Total of VI(i)		852,886	14,733,119		11,609,048	3,976,957
		Sub-Total of VI(ii)		-	-		-	-
		Grand Total VI		852,886	14,733,119		11,609,048	3,976,957
VI(ii) : FCRA Change for Childhood Cancer (CCC) in West Bengal								

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Annexure: VII - Change for Childhood Cancer (CCC) in Maharashtra		Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
S. No.	Particulars						
VII(i) : INR Change for Childhood Cancer (CCC) in Maharashtra							
a.	CHSU at Wadia, Mumbai	Baroda Shakti	-	100,000	-	100,000	-
b.	CCC in Maharashtra	Bajaj Finance Limited	2,100,410	2,562,409	-	4,662,819	-
c.	CCC - Canshala, Mumbai	SBI Life Insurance Company Limited	897,063	-	-	897,063	-
d.	CCC - Canshala, Mumbai	Deutsche Equities India Private Limited	-	5,500,000	-	342,062	5,157,938
e.	CCC - Canshala, Mumbai	Bombay Memons Education Society	-	600,000	-	600,000	-
f.	CCC - Canshala, Mumbai	Prime Securities Limited	-	450,000	-	450,000	-
g.	CCC - Canshala, Mumbai	Prime Research & Advisory Limited	-	800,000	-	1,299,600	-
h.	CCC - Canshala, Mumbai	Friends of Canshala	-	15,017,298	-	127,165	14,890,133
i.	CHSU at TMH, Mumbai - EMA and Palliative Care Support	DBOI Global Services Private Limited	-	-	-	-	-
j.	CHSU@ TMH Mumbai	Deutsche CIB Centre Private Limited	-	5,500,000	-	-	5,500,000
k.	CCC in Maharashtra	Cipla Foundation	439,624	2,627,165	202,177	3,268,966	-
l.	CHSU at GMC Nagpur	IndusInd Bank	-	1,943,300	-	1,943,300	-
			3,437,097	36,399,772	202,177	14,490,975	25,548,071
Sub-Total of VII(i)							
a.	CHSU at TMH, Mumbai	Deutsche Bank AG	371,936	12,712,451	-	11,168,612	1,915,775
			371,936	12,712,451	-	11,168,612	1,915,775
			3,809,033	49,112,223	202,177	25,659,587	27,463,846
Grand Total (III)							
VII(ii) : FCRA Change for Childhood Cancer (CCC) in Maharashtra							
Annexure : VIII - Change for Childhood (CCC) in Gujarat							
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
VIII(i) : INR Change for Childhood Cancer (CCC) in Gujarat							
a.	CHSU@ GCRI, Gujarat	Balkrishna Industries Limited	900,467	-	-	900,467	-
b.	HAH- Ahmedabad	Kotak Mahindra Bank Limited	-	5,320,145	-	3,499,570	1,820,575
			900,467	5,320,145	-	4,400,037	1,820,575
Sub-Total of VIII(i)							
			-	4,026,644	757,576	4,784,220	-
			-	4,026,644	757,576	4,784,220	-
			900,467	9,346,789	757,576	9,184,257	1,820,575
Grand Total (VIII)							
VIII(ii) : FCRA Change for Childhood Cancer (CCC) in Gujarat							
a.	CHSU@ TCI and Saachi, Surat	Relief From Cancer	-	-	-	-	-
Annexure: IX - Change for Childhood Cancer (CCC) in GOA							
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
IX(i) : INR Change for Childhood Cancer (CCC) in North East States and Jharkhand							
a.	CCC in States - Goa	Sabr Care Trust	250,000	300,000	-	-	550,000
b.	CCC in States - Goa	IndusInd Bank	-	756,700	-	756,700	-
			250,000	1,056,700	-	756,700	550,000
Grand Total (IX)							



Annexure: X - Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund							
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
Xi(i) : INR Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund							
a.	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund - ICHH, ICHS, HAH, Jipmer, RCCC_south	HDFC Life Insurance Company Limited	1,831,685	5,626,838	-	7,458,523	-
b.	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund	Amphenol Omni connect India Private Limited	209,372	-	-	209,372	-
c.	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund - Adyar, Apollo,MMC, RCC	Access HealthCare Services Private Limited	-	5,200,000	-	2,700,000	2,500,000
d.	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund - Adyar, Apollo,MMC, RCC	Shree Sarita Jain Foundation Trust	-	300,000	-	300,000	-
e.	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund	FCBInterface Communication Private Limited and FCBulka Advertising Private Limited	-	1,463,000	-	1,463,000	-
	Sub Total Xi(i)		2,041,057	12,589,838	-	12,130,895	2,500,000
Xi(ii) : FCRA Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund							
c.	Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund - Apollo Chennai	BNP Paribas	-	348,332	-	348,332	-
	Sub Total Xi(ii)		-	348,332	-	348,332	-
	Grand Total (X)		2,041,057	12,938,170	-	12,479,227	2,500,000
Annexure: XI -Change for Childhood Cancer (CCC) in Kerala							
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
Xi(i) : INR Change for Childhood Cancer (CCC) in Kerala							
			-	-	-	-	-
			-	-	-	-	-
Sub-Total of Xi(i)							
			-	-	-	-	-
Xi(ii) : FCRA Change for Childhood Cancer (CCC) in Kerala							
a.	HAH_Triv	Mamtkind Charitable Society	-	2,069,577	-	2,069,577	-
			-	2,069,577	-	2,069,577	-
	Sub-Total of Xi(ii)		-	2,069,577	-	2,069,577	-
	Grand Total(XI)		-	2,069,577	-	2,069,577	-
Annexure: XII - Change for Childhood Cancer (CCC) in Karnataka							
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
XII(i) : INR Change for Childhood Cancer (CCC) in Karnataka							
			-	-	-	-	-
			-	-	-	-	-
Sub-Total of XII(i)							
			-	-	-	-	-
XII(ii) : FCRA Change for Childhood Cancer (CCC) in Karnataka							
a.	CCC in States - Kerala	Goldman Sachs Charitable Trust	-	372,417	-	372,417	-
b.	CCC HAH Bangalore	Santanu Das - Relief From Cancer	-	1,801,643	-	89,117	1,712,526
	Sub-Total of XII(ii)		-	2,174,060	-	461,534	1,712,526
	Grand Total(XII)		-	2,174,060	-	461,534	1,712,526



Annexure: XIII - Medical Assistance Fund

S. No. Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
XIII(i) : INR Medical Assistance Fund						
a. Medical Assistance Fund	Angira Hansraj Gupta Charitable Trust	-	700,000	-	700,000	-
c. Medical Assistance Fund	Max India Foundation (BSTS Project)	87,070	-	-	87,070	-
d. Medical Assistance Fund	Puran Associates Private Limited	-	1,500,000	-	1,500,000	-
e. Medical Assistance Fund	Select CityWalk Charitable Trust	-	1,700,000	-	1,500,000	200,000
f. Medical Assistance Fund	Sud Chemie India Private Limited	-	750,000	-	750,000	-
g. Medical Assistance Fund	Anantharaman Venkataramanan	500,000	-	-	1,000,000	-
h. Medical Assistance Fund	Bajaj Finance Limited	-	1,678,756	-	1,678,756	-
i. Medical Assistance Fund	Kotak Mahindra Bank Limited	-	15,809,916	-	11,118,000	4,691,916
j. Medical Assistance Fund	Hurix System Private Limited	510,000	-	-	510,000	-
k. Medical Assistance Fund	Markit India Services Private Limited	700,000	-	-	700,000	-
l. Medical Assistance Fund	Grand Royale Enterprises Private Limited	-	182,250	-	182,250	-
	Sub - Total XIII(i)	1,797,070	22,820,922	-	19,726,076	4,891,916
XIII(ii) : FCRA Medical Assistance Fund						
	Sub-Total XIII(ii)	-	-	-	-	-
	Grand Total (XIII)	1,797,070	22,820,922	-	19,726,076	4,891,916

Annexure: XIV - Adopt A Child Fund

S. No. Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
XIV(i) : INR Adopt A Child Fund						
h. CHSU @ Wadia	Inner Wheel Club of Bombay Hanging Garden	-	125,000	-	60,438	64,562
j. CHSU @ Wadia	Manav Seva Sansthan	-	200,000	-	55,705	144,295
	Sub-Total of XIV(i)	-	325,000	-	116,143	208,857
XIV(ii) : FCRA Adopt A Child Fund						
a. Adopt A Child Fund	Sadhna Shankar - Relief from Cancer	-	1,081,372	-	1,081,372	-
b. Adopt A Child Fund	AT Capital Charitable Foundation Limited	583,713	10,037,959	-	10,621,682	-
	Sub-Total of XIV(ii)	583,713	11,119,331	-	11,703,054	-
	Grand Total (XIV)	583,713	11,444,331	-	11,819,197	208,857

Annexure: XV - AAPS&R for Retinoblastoma Fund

S. No. Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
XV(i) : INR AAPS&R for Retinoblastoma Fund						
a. AAPS&R for Retinoblastoma Fund	Markit India Services Private Limited	-	6,900,000	-	4,000,000	2,900,000
	Sub-Total of XV(i)	-	6,900,000	-	4,000,000	2,900,000
XV(ii) : FCRA AAPS&R for Retinoblastoma Fund						
b. AAPS&R for Retinoblastoma Fund		-	3,685,208	-	3,685,208	-
	Sub-Total of XV(ii)	-	3,685,208	-	3,685,208	-
	Grand Total XV	-	10,585,208	-	7,685,208	2,900,000



Calculus...Kruskal
Annexure -I to XX" to Schedule "I" forming part of the financial statements as at 31 March 2021

(All amounts in ₹, unless otherwise stated)

Annexure: XVI - AAPS&R for ALL (Golden Crab Fund)

S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
	XVI(ii) : INR AAPS&R for ALL (Golden Crab Fund)						
a.	Golden Crab ALL Fund	Rabani Garg - Milaap	-	500,000	-	-	500,000
b.	Golden Crab ALL Fund	Perowshaw Dhunjishaw Bolton Charities	-	500,000	-	-	500,000
c.	Golden Crab ALL Fund	SBI General Insurance Company Limited	-	1,500,000	-	-	1,500,000
		Sub-Total of XVI(ii)	-	2,500,000	-	-	2,500,000
	XVI(ii) : FCRA AAPS&R for ALL (Golden Crab Fund)						
		Sub-Total of XVI(ii)	-	-	-	-	-
		Grand Total (XVI)	-	2,500,000	-	-	2,500,000

XVI(iii) : FCRA AAPS&R for ALL (Golden Crab Fund)

Annexure - XVII- CanSurvive Project							
S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
XVII(i) INR CanSurvive Project							
a.	CanSurvive Project	EXL Services com India Private Limited	-	-	400,000	-	-
b.	CanSurvive Project	Hamdard National Foundation	-	-	2,000,000	-	-
c.	CanSurvive Project	American Express- Give India Foundation	-	-	522,750	-	-
d.	CanSurvive Project	YouHive Solutions Private Limited	-	-	-	400,000	387,866
e.	CanSurvive Project	Veeba Food Services Private Limited	608,460	-	-	-	12,134
Sub-Total XVII(i)			608,460	2,922,750	400,000	3,919,076	12,134
Grand Total (XVII)			608,460	2,922,750	400,000	3,919,076	12,134

Annexure - XVIII- CanShala Online Project

S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
XVIII(i) INR CanShala Online Project							
a	CanShala Online Project	EXL Services Com India Private Limited	-	400,000	-	400,000	-
b	CanShala Online Project	Max India Foundation	-	1,836,738	-	1,836,738	-
		Sub-Total XVIII(i)	-	2,236,738	-	2,236,738	-
		Grand Total XVIII	-	2,236,738	-	2,236,738	-



Annexure: XIX Change for Childhood in India Fund		Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
S. No.	Particulars						
XIX(i) INR Change for Childhood Cancer in India Fund							
a.	Change for Childhood Cancer in India Fund	Rama Kant Munjal - Friends of NT Fund	-	-	300,000	300,000	-
b.	Change for Childhood Cancer in India Fund	Roshan Lal Chantable Trust - Friends of NT fund	-	250,000	250,000	500,000	-
c.	Change for Childhood Cancer in India Fund	Priya Paul - Friends of NT Fund	-	100,000	-	-	-
d.	Change for Childhood Cancer in India Fund	Swarn Vohra Memorial Foundation	-	100,000	-	100,000	-
e.	Change for Childhood Cancer in India Fund	Pavan Bagai	-	100,000	-	100,000	-
f.	Change for Childhood Cancer in India Fund	Pia Singh	-	100,000	-	100,000	-
		Sub-Total XIX(i)	-	650,000	550,000	1,200,000	-
XIX(ii) FCRA Change for Childhood Cancer in India Fund							
a.	Change for Childhood Cancer in India Fund	Milaap Social Ventures	-	1,221,503	-	1,221,503	-
b.	Change for Childhood Cancer in India Fund	Pallium India INC	-	303,838	-	250,359	53,479
c.	Change for Childhood Cancer in India Fund	Give Foundation (No More Borders & Half the battle)	-	365,782	-	365,782	-
d.	Change for Childhood Cancer in India Fund	United Way of Mumbai	-	306,427	-	306,427	-
f.	Change for Childhood Cancer in India Fund	Stitching Noodfonds	-	307,377	-	307,377	-
g.	Change for Childhood Cancer in India Fund	Shalaka Nayan Bhatt	-	5,216	-	5,216	-
h.	Change for Childhood Cancer in India Fund	Inger Solberg	-	30,720	-	30,720	-
m.	Change for Childhood Cancer in India Fund	Relief from Cancer	-	2,533,991	-	2,533,991	-
		Sub-Total XIX(ii)	-	5,074,854	-	5,071,375	53,479
		Grand Total (XIX)	-	5,724,854	550,000	6,221,375	53,479

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Annexure - XX - Change for Childhood Cancer (Scale up & Sustainability) Fund

S. No.	Particulars	Donor	As at 1 April 2020	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2021
XX(i) INR Scale up & Sustainability Funds							
a	Change for Childhood Cancer (Scale up & Sustainability) Fund	Rahul Mukherjee	-	5,00,000	-	5,00,000	-
b	Change for Childhood Cancer (Scale up & Sustainability) Fund	Sushil Kumar Taneja	-	8,40,000	-	8,40,000	-
c	Change for Childhood Cancer (Scale up & Sustainability) Fund	Satish Dawan	-	10,05,000	-	10,05,000	-
d	Change for Childhood Cancer (Scale up & Sustainability) Fund	Arvind Narainaswami and Family	-	5,00,000	-	5,00,000	-
e	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ajay and Punita Lal	-	2,00,000	-	2,00,000	-
f	Change for Childhood Cancer (Scale up & Sustainability) Fund	Rumki and Michale Fernandez	-	3,00,000	-	3,00,000	-
g	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ravi Mehrotra	-	5,00,000	-	5,00,000	-
h	Change for Childhood Cancer (Scale up & Sustainability) Fund	Alok & Sobha Agarwal	-	5,00,000	-	5,00,000	-
i	Change for Childhood Cancer (Scale up & Sustainability) Fund	Rajul and Rabani Garg	-	10,00,000	-	10,00,000	-
j	Change for Childhood Cancer (Scale up & Sustainability) Fund	Vinati Kastia	-	2,00,000	-	2,00,000	-
k	Change for Childhood Cancer (Scale up & Sustainability) Fund	Poonam Bagai	-	6,25,090	10,00,000	16,25,090	-
l	Change for Childhood Cancer (Scale up & Sustainability) Fund	Poonam Bagai Impact Partner - Give India Foundation	-	4,00,000	-	4,00,000	-
m	Change for Childhood Cancer (Scale up & Sustainability) Fund	Minnie and R.S Gupta	-	3,02,000	-	3,02,000	-
n	Change for Childhood Cancer (Scale up & Sustainability) Fund	Angad Bagai-Give India	-	1,00,000	-	1,00,000	-
o	Change for Childhood Cancer (Scale up & Sustainability) Fund	Akram Bagai-Give India	-	1,00,000	-	1,00,000	-
	Sub-Total XX(i)		-	70,72,090	10,00,000	80,72,090	-
XX(ii) FCRA Change for Childhood Cancer (Scale up & Sustainability) Fund							
a	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ram Nayak - UKFFC	-	-	10,29,383	10,29,383	-
b	Change for Childhood Cancer (Scale up & Sustainability) Fund	Chris Williams - UKFFC	-	10,05,610	-	10,05,610	-
c	Change for Childhood Cancer (Scale up & Sustainability) Fund	Piyush & Ruchira Gupta Impact Partner- Milaap Social Ventures	-	7,00,000	-	7,00,000	-
d	Change for Childhood Cancer (Scale up & Sustainability) Fund	Piyush & Ruchira Gupta	-	3,01,346	-	3,01,346	-
e	Change for Childhood Cancer (Scale up & Sustainability) Fund	Seema Tulsyan	-	5,18,298	-	5,18,298	-
f	Change for Childhood Cancer (Scale up & Sustainability) Fund	Rashmy and Surath Charterjee	-	1,98,900	-	1,98,900	-
g	Change for Childhood Cancer (Scale up & Sustainability) Fund	Muran Agarwal-Relief from Cancer	-	7,23,675	-	7,23,675	-
h	Change for Childhood Cancer (Scale up & Sustainability) Fund	Sangeeta Tandon-Relief from Cancer	-	2,17,905	-	2,17,905	-
i	Change for Childhood Cancer (Scale up & Sustainability) Fund	Dr Scott Howard-Relief from Cancer	-	14,11,934	-	14,11,934	-
k	Change for Childhood Cancer (Scale up & Sustainability) Fund	Morgan Stanley - Relief from Cancer	-	3,63,175	-	3,63,175	-
	Sub-Total XX(ii)		-	54,40,843	10,29,383	64,70,226	-
	Grand Total (XX)		-	1,25,12,933	20,29,383	1,45,42,316	-

For Walker Chandio & Co LLP

Chartered Accountants
Firm's Registration No.: 001076MN5000713

Ashish Gupta
Ashish Gupta
Partner
Membership No.: 504662

Place: Gurugram
Date: 28 August 2021



For and on behalf of Cankids...Kidscan

Poonam Bagai
Poonam Bagai
Chairman

Place: New Delhi
Date: 28 August 2021



Percival Billimoria
Percival Billimoria
Treasurer

Narendra Marwah
Narendra Marwah
Chief Financial Officer

Cankids...Kidscan

Annexure -'D' to Schedule '11' forming part of the financial statements as at 31 March 2021

(All amounts in ₹, unless otherwise stated)

Direct Support to beneficiary

Particulars	For the year ended 31 March 2021			For the year ended 31 March, 2020		
	INR	FCRA	Total	INR	FCRA	Total
Medical Projects & Support Program	67,521,184	33,343,194	100,864,378	56,074,725	27,654,838	83,729,563
Treatment Support Program	13,303,651	4,245,924	17,549,575	8,896,280	1,206,585	10,102,865
Pediatric Palliative Care	320,900	137,459	458,359	355,184	163,040	518,224
Pediatric Psycho-Oncology Program	193,144	58,785	251,929	349,684	90,346	440,030
Education Program	6,162,139	441,233	6,603,372	3,160,915	762,503	3,923,418
Total	87,501,018	38,226,595	125,727,613	68,836,787	29,877,312	98,714,100

For Walker Chandiook and Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662



Place: Gurugram

Date: 28 August 2021

For and on behalf of Cankids...Kidscan


Poonam Bagai
Chairman


Percival Billimoria
Treasurer


Narendra Marwah
Chief Financial Officer

Place: New Delhi

Date: 28 August 2021



Schedule 14: Significant accounting policies

I) Background

Cankids...Kidscan is a Society registered under the Societies Registration Act, XXI of 1860 on 13 June 2012, bearing registration number 0736, having its registered office at D-7/7, Vasant Vihar, New Delhi-110057. The object of the Society is primarily to ensure quality life and holistic care for the children with cancer and their family through their cancer journey.

The Society has also renewed the registration under the Foreign Contribution (Regulation) Act, 2010/ Foreign Contribution (Regulation) Rules, 2011, for carrying out educational and social activities with registration number 231661613 dated 08 January 2021 for the period from 24 September 2020 to 23 September 2025.

II) Significant accounting policies

1) Basis of preparation

The financial statements have been prepared and presented under the historical cost convention on the accrual basis (except for gratuity) and in accordance with the generally accepted accounting principles and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. The accounting policies have been consistently applied by the Society and are consistent with those used in the previous year.

2) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Society to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of liabilities at the date of financial statements and the reported amount of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

3) Income recognition

a) Grants and donations

Grants and donations are recognized to the extent that it is probable that the economic benefits will flow to the Society and these can be reliably measured.

General donations are recognized as income on receipt basis. Grants income for the specific ongoing projects/purpose are recognised as income on accrual basis to the extent of expenditure incurred during the year.

Grants received for the purpose of acquisition of eligible property plant and equipments are accounted as capital grants. Such grants are allocated to income over the period and in the proportion in which depreciation on those assets is charged.

b) Interest income

Interest income is recognized using time proportion method, based on the rate implicit in the transaction.

4) Property, plant and equipment and depreciation

Tangible assets

Tangible assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.



Significant accounting policies and notes to the financial statements for the year ended 31 March 2021

Tangible assets received as donation in kind from individuals are shown at nominal value at ₹1/- in the books of account and tangible assets received as donation in kind from other institutions/ societies/ trust, if any, are recognized at value certified by registered/ independent valuer.

Depreciation

Depreciation of tangible assets is provided as per the rates and in the manner prescribed under the Income -Tax Act, 1961. However, tangible assets acquired from foreign contribution fund is fully depreciated in the year of purchase.

5) Foreign currency transactions

Transactions in foreign currency and non-monetary assets are accounted for at the exchange rate prevailing on the date of the transaction. All monetary items denominated in foreign currency are converted at the year-end exchange rate.

The exchange differences arising on such conversion and on settlement of the transactions are dealt with in the Income and Expenditure Account.

6) Employee benefits

Provident fund

The Society makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952. This is a post-employment defined contribution plan and the contribution paid or payable is recognized as an expense in the period in which services are rendered by the employee.

Gratuity

Gratuity is a post-employment benefit and is in the nature of a defined benefit plan. Gratuity is calculated in the manner prescribed under Income Tax Act, 1961 and is recognized as expense on actual payment basis.

Other short-term benefits

Other short-term benefits are recognized as expenses on actual payment basis for the period during which services are rendered by the employee.

7) Impairment of assets

The Society on an annual basis makes an assessment of any indicator that may lead to impairment of assets. If any such indication exists, the Society estimates the recoverable amount of the assets. If such recoverable amount is less than the carrying amount, then the carrying amount is reduced to its recoverable amount by treating the difference between them as impairment loss and is charged to the Income and Expenditure Account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

8) Provisions and contingent liabilities

The Society makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of the obligation can be made.



Significant accounting policies and notes to the financial statements for the year ended 31 March 2021

A disclosure is made for a liability when there is a:

- a) possible obligation, the existence of which will be confirmed by the occurrence/ non-occurrence of one or more uncertain events, not fully within the control of the Society; or
- b) present obligation, where it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- c) present obligation, where a reliable estimate cannot be made.

Where there is a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

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Significant accounting policies and notes to the financial statements for the year ended 31 March 2021

Schedule 15: Notes to the financial statements

(i) Allocation of common expenses

- a. Central core services allocation comprises of core staff and administrative expenses of all the core service programs including medical support and projects, treatment support program, pediatric psycho-oncology program, education, communication education patient awareness and advocacy, capacity and skill building, parent support group and survivor group. The allocation includes salaries and allowances of the staff. The allocation of central core services to all the CHSU's is as fixed percentage of the net direct cost of the CHSU as determined by the management. Where funding is already secured from other donor the same is not charged as allocation.
 - b. Central administrative cost allocation is taken at a fixed percentage of each CHSU or care centre budget as determined by the management. (Central administrative cost includes accounts and finance, audit, monitoring, HR and resource mobilization expenses).
- (ii) Spread of COVID-19 has affected the economic activity across the Globe, including India. Government of India has taken significant measures to curb the spread of the infection including imposing mandatory lockdowns and restrictions in activities. The management of the Society believes that it has taken into account all the possible impacts of known events arising from the COVID-19 pandemic on the financial statements including its assessment of the Society's liquidity and recoverable value of its assets. However, given the uncertainties in the economic environment, the management's impact assessment is subject to significant estimation uncertainties, and accordingly, the actual results in future may be different from those estimated as at the date of approval of these financial statements. The Society will continue to monitor any material changes to the future economic conditions and consequential impact on its functions.
- (iii) During the year, the Society has received donations of ₹2,471,596/- (Previous Year: ₹1,373,453/-) as anonymous donation. However, the aggregate amount is within the permissible limit under Income Tax Act, 1961 (i.e. less than 5% of the total donation received during the year), hence it is not treated as taxable donation.
- (iv) During the year, the Society has incurred the expenses from local books of accounts to facilitate the running of ongoing foreign contribution projects & program activities, and an amount of ₹77,30,151/- is outstanding as on 31 March 2021 (Previous Year: ₹40,18,073/-), which will be transferred to local bank account in next financial year.
- (v) During the year, interest earned on earmarked fund has been allocated on the respective earmarked funds on actual basis to utilize the same for directed purposes.
- (vi) The Society follows project accounting in case of specific projects, resultant unutilized amount of specific project funds has been shown as a 'Project specific fund' in the Balance Sheet. Similarly, in case if the Society spent excess amount against the amount received for specific projects, such amount has been shown as 'Grant receivable' to the extent of the amount spent/utilized on the same projects.
- (vii) The annual financial statements of the Society are the consolidation of all the charitable activities run by the Society across the country.



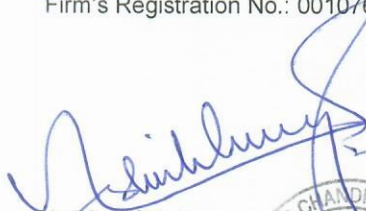
Cankids...Kidscan

Significant accounting policies and notes to the financial statements for the year ended
31 March 2021

(viii) Previous year figures

Previous year figures have been regrouped/ reclassified wherever necessary to confirm to the
current year's presentation/classification.

For **Walker Chandio & Co LLP**
Chartered Accountants
Firm's Registration No.: 001076N/N500013


Ashish Gupta
Partner
Membership No.: 504662


Place: Gurugram
Date: 28 August 2021

For and on behalf of **Cankids...Kidscan**


Poonam Bagai
Chairman

Percival Billimoria
Treasurer

Narendra Marwah
Chief Financial Officer

Place New Delhi
Date: 28 August 2021

