

Independent Auditor's Report

To the Members of Cankids...Kidscan

Report on the Audit of Foreign Contribution Financial Statements

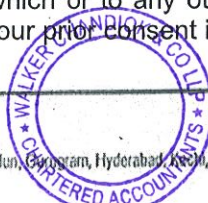
1. We have audited the accompanying special purpose financial statements of **Cankids...Kidscan** ("the Society"), which comprise the Balance Sheet as at 31 March 2024, Income and Expenditure Account, Receipts and Payments Account for the year then ended, and a summary of significant accounting policies and other explanatory information (together hereinafter referred to as 'Foreign Contribution Financial Statements'), which have been prepared by the Society's management in accordance with the basis of accounting specified in Note 1 of clause II in Schedule 14 to the Foreign Contribution Financial Statements, pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 (as amended) ('Act') read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Foreign Contribution Financial Statements are prepared, in all material respects, in accordance with the basis of accounting as described in Note 1 of clause II in Schedule 14 to these Foreign Contribution Financial Statements.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India ('the ICAI'). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Foreign Contribution Financial Statements' section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in terms of the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') and we have fulfilled our other 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.

Emphasis of Matter-Basis of accounting and Restriction on distribution or use

4. Without modifying our opinion, we draw attention to note 1 of clause II in Schedule 14 to these Foreign Contribution Financial Statements, which describes the basis of accounting used by the Society's management for the preparation these financial statements. The accompanying Foreign Contribution Financial Statements has been prepared by the management solely for the purpose of enabling the management to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit this report with the accompanying Foreign Contribution Financial Statements to the Ministry of Home Affairs and therefore, these Foreign Contribution Financial Statements may not be suitable for any other purpose. This report is issued solely for the aforementioned purpose and accordingly, should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Further, we do not accept or assume any liability or any duty of care for any other purpose for which or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.



Walker Chandio & Co LLP

Independent Auditor's Report of even date to the members of Cankids...Kidscan on the financial statements for the year ended 31 March 2024 (cont'd)

5. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements with the Ministry of Home Affairs. The management has also prepared complete set of financial statements for Society for the purpose of submission with Form 10B of the Income Tax Rules, 1962. Our opinion is not modified in respect of this matter.

Responsibilities of Management for the Foreign Contribution Financial Statements

6. The Society's Management is responsible for the preparation of these Foreign Contribution Financial Statements in accordance with the basis of accounting specified in note 1 of clause II in Schedule 14 to the Foreign Contribution Financial Statements. This responsibility also includes design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation of the Foreign Contribution Financial Statements that are, in all material respects, in accordance with the basis of accounting specified in aforementioned note 1 of clause II in Schedule 14 and are free from material misstatement, whether due to fraud or error.
7. In preparing the Foreign Contribution Financial Statements, 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 management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Foreign Contribution Financial Statements

8. Our objectives are to obtain reasonable assurance about whether the Foreign Contribution 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 Standards on Auditing 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 Foreign Contribution Financial Statements.
9. As part of an audit in accordance with Standards on Auditing, 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 adequate internal financial controls with reference to financial statements 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 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's to cease to continue as a going concern; and



Walker Chandiook & Co LLP

Independent Auditor's Report of even date to the members of Cankids...Kidscan on the financial statements for the year ended 31 March 2024 (cont'd)

10. We communicate with 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.

Report on Other Legal and Regulatory Requirements

11. As required under Rule 17(5) of the Rules and basis the Foreign Contribution Financial Statements for the year ended 31 March 2024, we report that:

- (i) The brought forward foreign contribution at the beginning of the year ended 31 March 2024 was ₹ 8,896,371 (i.e. ₹ 7,788,143; as bank balance and ₹ 1,108,228 as advance to staff and other recoverable).
- (ii) Foreign contribution of ₹ 6,93,46,695 was received by the Society during the year ended 31 March 2024;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of ₹ 2,15,525 was received by the Society during the year ended 31 March 2024;
- (iv) The balance of unutilised foreign contribution with the Society as at 31 March 2024 is ₹ 3,23,85,937; (i.e. ₹ 31,823,298; as bank balance and ₹ 4,78,639 as advance to staff and other recoverable).
- (v) The Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Act read with Rule 17 of the Rules;
- (vi) The information in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by us; and
- (vii) The Society has utilised the foreign contribution received for the purposes it is registered/granted prior permission under the Act.

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



Kartik Gogia

Partner

Membership No.: 512371

UDIN: 24512371BKFEXB5952



Place: Gurugram

Date: 20 September 2024

Cankids...Kidscan**Balance Sheet as at 31 March 2024***(All amounts in ₹ unless otherwise stated)*

	Schedule	As at 31 March 2024	As at 31 March 2023
Sources of funds			
Funds			
Restricted funds	1	2,89,06,572	44,96,352
Unrestricted fund	2	4,28,098	-
		<u>2,93,34,670</u>	<u>44,96,352</u>
Liabilities			
Current liabilities	3	1,21,70,952	52,99,092
		<u>4,15,05,622</u>	<u>97,95,444</u>
Applications of funds			
Non-current assets			
Property, plant and equipment			
Tangible assets	4	3,67,167	-
Security deposits	5	84,000	-
		<u>4,51,167</u>	<u>-</u>
Current assets, loans and advances			
Cash and bank balances	6	3,18,23,298	77,88,143
Receivables	7	87,52,518	8,99,073
Loans and advances	8	4,78,639	11,08,228
		<u>4,10,54,455</u>	<u>97,95,444</u>
		<u>4,15,05,622</u>	<u>97,95,444</u>

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**Kartik Gogia**

Partner

Membership No.: 512371

**Poonam Bagai**

Chairman

**Tarun Ohri**

Treasurer

**Alok Krishna**

Chief Finance Officer

Place: Gurugram

Date : 20 September 2024

Place: New Delhi

Date : 20 September 2024

Cankids...Kidscan**Income and Expenditure Account for the year ended 31 March 2024***(All amounts in ₹ unless otherwise stated)*

	Schedule	Year ended 31 March 2024	Year ended 31 March 2023
Income			
Grants and donations	9	5,27,89,917	7,24,36,599
Other income	10	2,15,525	84,656
		5,30,05,442	7,25,21,255
Expenditure			
Program expenses	11	4,64,93,945	6,41,66,668
Fund raising expenses	12	28,87,950	20,52,730
General and administrative expenses	13	30,72,688	61,52,467
Depreciation	4	1,22,761	1,49,390
		5,25,77,344	7,25,21,255
Surplus for the year transferred to General reserve fund		4,28,098	-
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

For and on behalf of Cankids...Kidscan**Kartik Gogia**
Partner

Membership No.: 512371

**Poonam Bagai**
Chairman**Tarun Ohri**
Treasurer**Alok Krishna**
Chief Finance Officer**Place:** Gurugram**Date:** 20 September 2024**Place:** New Delhi**Date:** 20 September 2024

Cankids...Kidscan

Receipts and Payments Account for the year ended 31 March 2024

(All amounts in ₹ unless otherwise stated)

	Year ended 31 March 2024	Year ended 31 March 2023
Opening balance		
Cash at bank	77,88,143	71,46,091
	77,88,143	71,46,091
Receipts		
Grants and donations received		
- Grant and donations	6,93,46,695	7,55,38,978
Other receipts		
- Interest received from bank	1,54,592	84,656
- Miscellaneous receipts	60,933	
Temporary Loan from INR A/c	-	33,34,490
Net Movement in Advances	6,29,589	-
	7,01,91,809	7,89,58,124
Payments		
Program expenses	3,73,80,301	6,31,09,550
Fund raising expenses	27,70,950	20,52,730
General and administrative expenses	20,96,985	61,52,467
Tangible assets purchased during the year	4,89,928	1,49,390
Net Movement in Advances	-	10,89,465
Repayment of temporary loan to INR A/c	33,34,490	57,62,470
	4,60,72,654	7,83,16,072
Closing balance		
Cash at bank	3,18,23,298	77,88,143
	3,18,23,298	77,88,143

For Walker Chandio & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Kartik Gogia

Partner

Membership No.: 512371



For and on behalf of Cankids...Kidscan

Poonam Bagai

Chairman

Tarun Ohri

Treasurer

Alok Krishna

Chief Finance Officer

Place: Gurugram

Date: 20 September 2024

Place: New Delhi

Date: 20 September 2024

Cankids...Kidscan

Schedules forming part of the financial statements as at 31 March 2024

(All amounts in ₹ unless otherwise stated)

	As at 31 March 2024	As at 31 March 2023
Schedule 1 - Restricted funds		
Project specific fund (refer Annexure - A)		
Balance at the beginning of the year	44,96,350	42,45,239
Add : Amounts received during the year*	7,73,54,731	7,27,72,366
Less : Expenditure incurred during the year	(5,29,44,509)	(7,25,21,255)
Balance at the end of the year	<u>2,89,06,572</u>	<u>44,96,350</u>
* Includes receivable amounting to ₹ 87,52,517 (Previous year ₹8,99,073).		
Schedule 2 - Unrestricted fund		
General reserve fund		
Balance at the beginning of the year	-	-
Add: Surplus for the year transferred from Income and Expenditure Account	4,28,098	-
Balance at the end of the year	<u>4,28,098</u>	<u>-</u>
Schedule 3 - Current liabilities		
Sundry creditors	87,95,536	13,28,102
Salary payable	29,15,350	4,97,886
Statutory dues	4,60,066	1,38,614
Inter- account payable	-	33,34,490
	<u>1,21,70,952</u>	<u>52,99,092</u>



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 2023	Additions	Sale/disposals	As at 31 March 2024	As at 1 April 2023	For the year	As at 31 March 2024	As at 31 March 2024
Tangible assets								
Furniture and fixture	2,23,552	29,028	-	2,52,580	2,23,552	1,451	2,25,003	27,577
Office equipment	3,27,949	2,21,000	-	5,48,949	3,27,949	33,150	3,61,099	1,87,850
Plant and machinery	9,785	-	-	9,785	9,785	-	9,785	-
Computers	23,95,622	2,39,900	-	26,35,522	23,95,622	88,160	24,83,782	1,51,740
Vehicle	2,01,704	-	-	2,01,704	2,01,704	-	2,01,704	-
Total	31,58,612	4,89,928	-	36,48,540	31,58,612	1,22,761	32,81,373	3,67,167

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Previous year

Particulars	Gross block			Accumulated depreciation			Net block	
	As at 1 April 2022	Additions	Sale/disposals	As at 31 March 2023	As at 31 March 2023	For the year	As at 31 March 2023	As at 31 March 2023
Tangible assets								
Furniture and fixture	2,23,552	-	-	2,23,552	2,23,552	-	2,23,552	-
Office equipment	2,94,959	32,990	-	3,27,949	2,94,959	32,990	3,27,949	-
Plant and machinery	9,785	-	-	9,785	9,785	-	9,785	-
Computers	22,79,222	1,16,400	-	23,95,622	22,79,222	1,16,400	23,95,622	-
Vehicle	2,01,704	-	-	2,01,704	2,01,704	-	2,01,704	-
Total	30,09,222	1,49,390	-	31,58,612	30,09,222	1,49,390	31,58,612	-

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Cankids...Kidscan

Schedules forming part of the financial statements as at 31 March 2024

(All amounts in ₹ unless otherwise stated)

	As at 31 March 2024	As at 31 March 2023
Schedule 5 - Other non-current assets		
Security deposits	84,000	-
	84,000	-
Schedule 6 - Cash and bank balances		
Cash in hand	-	-
Balances with banks in		
- savings accounts	1,30,08,490	17,57,319
- current accounts	1,88,14,807	60,30,823
	3,18,23,297	77,88,142
Schedule 7 - Receivables		
Grant receivable	87,52,518	8,99,073
	87,52,518	8,99,073
Schedule 8 - Loans and advances		
(Unsecured, considered good)		
Advances recoverable in cash or in kind or for value to be received	3,91,927	10,83,934
Prepaid expenses	86,712	24,294
	4,78,639	11,08,228



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Cankids...Kidscan**Schedules forming part of the financial statements for the year ended 31 March 2024***(All amounts in ₹ unless otherwise stated)*

	For the year ended 31 March 2024	For the year ended 31 March 2023
Schedule 9 - Grants and donations		
Grants	5,27,89,917	7,24,36,599
	5,27,89,917	7,24,36,599
Schedule 10 - Other income		
Interest income		
- on savings bank accounts	1,54,592	84,565
Unclaimed balances written back	60,933	-
	2,15,525	84,565
Schedule 11 - Program expenses		
a)Cankids hospital support unit		
Compensation, Consultancy and Other benefits	29,38,136	72,14,422
Patient Support Expenses	2,03,26,997	3,24,22,841
Patient Food Expenses	48,661	6,90,508
Subscriptions	50,725	7,963
Office Maintenance	33,669	2,65,294
Repair and Maintenance	31,779	15,50,398
Printing and stationery	15,473	1,17,951
Travel and Conveyance	6,155	2,83,025
Communication	11,362	9,378
	2,34,62,957	4,25,61,780
b)Cankids Care Centers		
Compensation, Consultancy and Other benefits	52,82,184	64,88,881
Patient Food Expenses	8,76,234	10,59,098
Patient Support Expenses	17,41,441	14,17,639
Rent and Electricity	14,06,511	12,44,181
Subscriptions	82,212	94,368
Office Maintenance	3,30,005	3,85,772
Repair and Maintenance	3,92,121	6,78,788
Printing and stationery	68,931	1,41,595
Travel and Conveyance	2,69,245	2,95,362
Communication	37,573	58,526
	1,04,86,457	1,18,64,210
c)Access to care centers at national, regional and state level		
Compensation, Consultancy and Other benefits	64,75,633	67,95,227
Patient Support Expenses	2,41,913	2,50,000
Patient Food Expenses	12,50,744	1,65,212
Subscriptions	18,878	1,90,570
Rent and Electricity	13,72,513	4,87,275
Office Maintenance	11,90,190	2,40,170
Repair and Maintenance	1,82,389	24,980
Travel and Conveyance	9,82,830	12,11,359
Printing and stationery	8,09,466	3,75,885
Communication	19,975	-
	1,25,44,531	97,40,678
Total(a+b+c)	6,64,93,945	6,41,66,668

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Cankids...Kidscan**Schedules forming part of the financial statements for the year ended 31 March 2024***(All amounts in ₹ unless otherwise stated)*

	For the year ended 31 March 2024	For the year ended 31 March 2023
Further the Program expenses has also been disclosed project wise as given below -		
a) Cankids hospital support unit		
Medical projects and support program	1,99,32,603	2,82,92,477
Treatment support program	4,83,276	17,66,510
Pediatric palliative care	8,000	47,500
Pediatric psycho-oncology program	3,67,741	5,36,878
Education program	2,92,780	36,58,222
Parent and survivor groups and patient navigation	3,66,481	23,30,873
Medical and social support informatics (MASSI)	49,645	4,713
National outreach program	16,38,441	43,00,080
Awareness and advocacy program (CEPAA)	-	1,47,749
Capacity and skill building	2,73,990	9,37,890
Quality care research and impact (QCRI)	50,000	5,38,888
	2,34,62,957	4,25,61,780
b) Cankids cares centers*		
Pediatric palliative care center	85,95,523	84,99,047
Home away from homes	18,74,374	33,65,163
Canshala special schools	16,560	-
	1,04,86,457	1,18,64,210
* Excludes common expenses allocation (refer schedule 15(i))		
c) Access to care centers at national, regional and state level		
Medical projects and support program	8,07,311	42,64,694
Treatment support program	4,79,326	97,777
Pediatric palliative care	67,180	3,75,000
Pediatric psycho-oncology program	26,541	7,07,382
Education program	1,75,164	1,14,871
Parent and survivor groups and patient navigation	4,62,349	1,48,879
Medical and social support informatics (MASSI)	1,54,681	2,89,855
National outreach program	3,20,458	5,92,500
Awareness and advocacy program	1,16,817	4,23,300
Capacity and skill building	42,83,107	18,29,903
Quality care research and impact (QCRI)	56,51,597	8,96,517
	1,25,44,531	97,40,678
Total(a+b+c)	4,64,93,945	6,41,66,668

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Cankids...Kidscan

Schedules forming part of the financial statements for the year ended 31 March 2024

(All amounts in ₹ unless otherwise stated)

	For the year ended 31 March 2024	For the year ended 31 March 2023
Schedule 12 - Fund raising expenses		
Resource mobilisation team		
- Compensation and benefits (including consultants)	13,42,906	14,03,851
Event Expenses	12,11,984	-
Travel and conveyance	65,758	40,090
Printing and stationery	1,48,681	3,91,866
Communication	1,09,666	-
Subscriptions	3,538	1,95,800
Staff welfare	3,677	19,724
Miscellaneous expenses	1,740	1,399
	28,87,950	20,52,730
Schedule 13 - General and administrative expenses		
Compensation and benefits (including consultants)	23,26,510	51,22,831
Staff welfare	50,433	1,47,286
Professional fees	2,17,321	1,92,000
Electricity and water	41,825	-
-Building	30,200	1,29,062
-Others	21,135	-
Travel and conveyance	28,429	15,526
Printing and stationery	83,631	30,594
Communication	49,605	2,400
Housekeeping supplies	1,76,846	1,49,781
Recruitment	750	3,03,625
Bank charges	44,169	59,362
Miscellaneous expenses	1,834	-
	30,72,688	61,52,467



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Significant of significant accounting policies and notes to the financial statements for the year ended 31 March 2024

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 special purpose foreign contribution financial statements have been specially prepared for the purpose of submission with the Ministry of Home Affairs, pursuant to the requirements of Section 19 of the Foreign Contribution (Regulation) Act, 2010 read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) (together referred to as "the applicable Regulations") and does not constitute complete set of general purpose financial statements. Such special purpose financial statements have been prepared and presented under the historical cost convention, on accrual basis of accounting, in accordance with the accounting principles generally accepted in India ("Indian GAAP"), and are limited to the transactions and ledger accounts required to be reported under the applicable regulations. The accounting policies adopted in the preparation of special purpose financial statements 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.

Income from Grants and donation are recognized as income on accrual basis to the match the revenue and capital expenditure incurred during the year.

b) Interest income

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



Significant of significant accounting policies and notes to the financial statements for the year ended 31 March 2024

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.

Depreciation

Depreciation of tangible assets is provided as per the rates and in the manner prescribed under Income -tax Act, 1961. However, till the year ended 31 March 2023 the tangible assets acquired from foreign contribution fund was fully depreciated in the year of purchase.

5) Funds

a) Restricted funds

Project fund

"Project fund" represents grants received from various funding agencies to carry out specific activities. These are held in Society until used for the purpose specified and deposits / investments are earmarked against them. Revenue from the restricted fund is recognized during the year in the Income and Expenditure Account to match the related expenditure (including capital expenditure). At the end of the agreement, the unutilized project fund is either returned to the respective donor or the same is transferred to Income and Expenditure Account in the relevant year in which the project is completed.

b) Unrestricted fund

General fund

The Society also receives "general funds" which are not subject to grantor stipulations as to use, and the same may be used as per the management's discretion. The surplus earned during the year, being general purpose in nature is carried forward for use in future periods. In case of deficit, if in any year, the same is adjusted against General fund.

6) 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.

7) 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.



Significant of significant accounting policies and notes to the financial statements for the year ended 31 March 2024

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.

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.

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.

Schedule 15: Notes to the financial statements

(i) Allocation of common expenses

- a. Central core services expenses comprise of core staff and administrative expenses of all the core service programs including medical program,, treatment support program, pediatric palliative care program, pediatric psycho-oncology program; education program, patient navigation and family engagement program, medical and social support informatics program, national outreach program, communication education patient awareness and advocacy, capacity and skill building, quality care and research impact program and salaries and allowances of the staff. The allocation of central core services expenses to all the CHSU's is a fixed percentage of the net cost of the CHSU or Care Center as determined by the management. No allocation of such expenses is done where funding for a specific program is secured from a donor.
- b. Central administrative expenses allocation is a fixed percentage of each CHSU or care center budget as determined by the management. Central administrative expenses include Administrative, HR, Finance, Resource mobilization Planning & Governance expenditure. No allocation of such expenses is done where funding is secured from a donor.
- c. During the year, the opening balance for expenses incurred in the local books of accounts to support ongoing foreign contribution projects and program activities was ₹33,34,490. Since August 2023, the Society has neither recorded FCRA expenditure for these projects in the local books nor made any payments from local funds. This amount was transferred to the local bank account during the current period, resulting in a closing balance of Rs. Nil.



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Foreign Contribution Account

Significant of significant accounting policies and notes to the financial statements for the year ended 31 March 2024

(ii) Previous year figures

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

This is summary of significant accounting policies and notes to the financial statements.

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



Kartik Gogia

Partner

Membership No.: 512371



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



Poonam Bagai

Chairman



Tarun Ohri

Treasurer



Alok Krishna

Chief Finance Officer

Place: Gurugram

Date : 20 September 2024

Place : Gurugram

Date : 20 September 2024

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Project specific fund (FCRA)

Annexure - 'A' to Schedule '1' forming part of the financial statements As at 31 March 2024

(All amounts in ₹ unless otherwise stated)

S.No.	Particulars	Name of donor	Opening balance As at 1 April 2023	Receipts during the year	Receivable during the year	Utilisation during the year	Closing balance As at 31 March 2024
(A)	Change for Childhood Cancer in States / CHSUs Delhi NCR Uttar Pradesh and Uttarakhand Bihar Gujarat Kerala	As per Annexure : I	10,386	6,18,225	50,000	6,78,611	-
		As per Annexure : II	-	28,42,752	-	26,13,081	2,29,671
		As per Annexure : III	-	25,00,000	-	23,81,081	1,18,919
		As per Annexure : IV	-	45,20,204	-	45,04,354	15,850
		As per Annexure : V	-	-	27,05,848	18,72,634	8,33,214
(B)	Access to Holistic Care Projects and Funds Holistic care project	As per Annexure : VI	69,816	33,59,845	10,95,808	38,35,432	6,90,037
(C)	Medical Support Projects Funds Medical Assistance Fund Adopt A Child Fund AAPSandR for Retinoblastoma	As per Annexure : VII	-	-	24,91,927	24,91,927	-
		As per Annexure : VIII	-	-	12,41,508	12,41,508	-
		As per Annexure : IX	7,19,438	49,52,872	-	56,72,310	-
(D)	Other Access to Care Projects and Funds Capacity and Skill Building International Childhood Cancer Initiative Capacity and Skill Building -Global Scholarship Program Capacity and Skill Building -Senior Leadership Executive Program Capacity and Skill Building Capacity and Skill Building Capacity and Skill Building Capacity and Skill Building- Nurses Workshop	Society Pediatric Oncology ST Jude Global	32,96,075	-	-	20,37,717	12,58,358
		Alsac ST Jude Children Research	4,00,637	2,88,25,260	-	46,34,084	2,41,91,176
		Alsac ST Jude Children Research	-	13,84,545	-	17,84,365	817
		Jiv Daya Foundation	-	14,88,110	-	10,23,911	4,64,199
		Global Project Hope	-	2,05,700	-	2,05,700	-
		ST Jude Children Research Hospital	-	82,325	-	82,325	-
			-	40,28,507	-	36,39,732	3,88,775
(E)	Change for Childhood Cancer in India Projects and Fund	As per Annexure : X	-	1,37,93,869	11,67,426	1,42,45,737	7,15,559
		Grand Total	44,96,352	6,86,02,214	87,52,517	5,29,44,509	2,89,06,574

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(All amounts in ₹ unless otherwise stated)

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

S. No.	Particulars	Donor	As at 1 April 2023	Received during the year	Receivable during the year	Utilised during the year	As at 31 March 2024
a	CHSU@AIIMS-POD, Delhi	Sunil and Himalini Talwar	-	6,18,225	-	6,18,225	-
b	CHSU@SSPGHTI Noida	Resonance Inc.	10,386	-	50,000	60,386	-
	Grand Total (I)		10,386	6,18,225	50,000	6,78,611	-

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

S. No.	Particulars	Donor	As at 1 April 2023	Received during the year	Receivable during the year	Utilised during the year	As at 31 March 2024
a	CCC in Uttarakhand	Swiss Himalayan Amity	-	28,42,752	-	26,13,081	2,29,671
	Grand Total (II)		-	28,42,752	-	26,13,081	2,29,671

Annexure: III - Change for Childhood Cancer (CCC) in Bihar

S. No.	Particulars	Donor	As at 1 April 2023	Received during the year	Receivable during the year	Utilised during the year	As at 31 March 2024
IV(ii) : FORA Change for Childhood Cancer (CCC) in Bihar							
a	CCC In States In Bihar & Other Support	Corob India Private Limited	-	25,00,000	-	23,81,081	1,18,919
	Grand Total (III)		-	25,00,000	-	23,81,081	1,18,919

Annexure : IV - Change for Childhood (CCC) in Gurjarat

S. No.	Particulars	Donor	As at 1 April 2023	Received during the year	Receivable during the year	Utilised during the year	As at 31 March 2024
a	CHSU@ TCI and Saachi, Surat	Relief From Cancer	-	45,20,204	-	45,04,354	15,850
	Grand Total (IV)		-	45,20,204	-	45,04,354	15,850

Annexure: V - Change for Childhood Cancer (CCC) in Kerala

S. No.	Particulars	Donor	As at 1 April 2023	Received during the year	Receivable during the year	Utilised during the year	As at 31 March 2024
a	HAH_Triv	Mannkind Charitable Society	-	-	27,05,848	18,72,634	8,33,214
	Grand Total (V)		-	-	27,05,848	18,72,634	8,33,214

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Project specific fund (FCRA)

Annexure - 'I' to 'X' forming part of the financial statements As at 31 March 2024

(All amounts in ₹ unless otherwise stated)

Annexure - VI - Holistic Care Project

S. No.	Particulars	Donor	As at 1 April 2023	Received during the year	Receivable during the year	Utilised during the year	As at 31 March 2024
a	Holistic Care Project	Pallium India INC	69,816	-	-	67,187	2,629
b	Holistic Care Project	Geetika Jain	-	5,00,000	-	1,42,832	3,57,168
c	Holistic Care Project	Give India Foundation	-	9,43,567	-	8,64,547	79,020
d	Holistic Care Project	Giving Impetus to Voluntary Efforts	-	27,923	-	27,923	-
e	Holistic Care Project	Milaap Social Venture	-	6,50,870	10,86,049	15,98,847	1,38,072
f	Holistic Care Project	Studio Birthplace Ddn bhd	-	98,964	-	98,964	-
g	Holistic Care Project	UKFC-Cycle For Gold	-	-	9,759	-	9,759
h	Holistic Care Project	UK Online Giving Foundation	-	3,161	-	3,161	-
i	Holistic Care Project	Brown University - Relief From Cancer	-	2,78,794	-	1,75,405	1,03,389
j	Holistic Care Project	Relief From Cancer	-	8,56,566	-	8,56,566	-
Grand Total (VI)			69,816	33,59,845	10,95,808	38,35,432	6,90,037

Annexure: VII - Medical Assistance Fund

S. No.	Particulars	Donor	As at 1 April 2023	Received during the year	Receivable during the year	Utilised during the year	As at 31 March 2024
a	Medical Assistance Fund	Jiv Daya Foundation	-	-	24,91,927	24,91,927	-
Grand Total (VII)			-	-	24,91,927	24,91,927	-

Annexure: VIII - Adopt A Child Fund

S. No.	Particulars	Donor	As at 1 April 2023	Received during the year	Receivable during the year	Utilised during the year	As at 31 March 2024
a	Adopt A Child Fund	Sadhna and Venkat Shankar-Relief From Cancer	-	-	12,41,508	12,41,508	-
Grand Total (VIII)			-	-	12,41,508	12,41,508	-

Annexure: IX - AAPSR&R for Retinoblastoma Fund

S. No.	Particulars	Donor	As at 1 April 2023	Received during the year	Receivable during the year	Utilised during the year	As at 31 March 2024
a	AAPSR&R for Retinoblastoma Fund	Kanaka Sirpal.	7,19,438	41,26,000	-	48,45,438	-
b	AAPSR&R for Retinoblastoma Fund	Siddhant Sirpal- Relief From Cancer	-	8,26,872	-	8,26,872	-
Grand Total (IX)			7,19,438	49,52,872	-	56,72,310	-

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Project specific fund (FCRA)

Annexure - '1' to 'X' forming part of the financial statements As at 31 March 2024

(All amounts in ₹ unless otherwise stated)

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

S. No.	Particulars	Donor	As at 1 April 2023	Received during the year	Receivable during the year	Utilised during the year	As at 31 March 2024
a	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ram Nayak - UKFFC	-	-	9,61,544	8,60,878	1,00,667
b	Change for Childhood Cancer (Scale up & Sustainability) Fund	Chris Williams - UKFFC	-	4,88,048	-	4,88,048	-
c	Change for Childhood Cancer (Scale up & Sustainability) Fund	Piyush & Ruchira Gupta	-	12,00,000	-	12,00,000	-
d	Change for Childhood Cancer (Scale up & Sustainability) Fund	Seema Tulsian	-	5,50,000	-	5,26,089	23,911
e	Change for Childhood Cancer (Scale up & Sustainability) Fund	Roopak Taneja	-	8,40,000	-	8,40,000	-
f	Change for Childhood Cancer (Scale up & Sustainability) Fund	Scott Howard - Relief From Cancer	-	16,54,572	-	16,54,572	-
g	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ankit Sood - Relief From Cancer	-	3,98,647	-	1,89,628	2,09,019
h	Change for Childhood Cancer (Scale up & Sustainability) Fund	Harit and Reena Talwar - Relief From Cancer	-	-	2,05,882	1,09,436	96,446
i	Change for Childhood Cancer (Scale up & Sustainability) Fund	Heena Pitchkani	-	82,49,579	-	82,49,579	-
l	Change for Childhood Cancer (Scale up & Sustainability) Fund	Godbole Family-Relief From Cancer	-	4,13,023	-	1,27,507	2,85,516
Grand Total (X)			-	1,37,93,869	11,67,426	1,42,45,737	7,15,559

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