



INDEPENDENT AUDITOR'S REPORT

To
The Members
Cankids...Kidscan,
New Delhi

Report on the Financial Statements

We have audited the FCRA financial Statements of **Cankids...Kidscan** (the 'Society') which comprises the FCRA Balance Sheet as at 31st March 2019, the FCRA Income & Expenditure account and the FCRA Receipts & Payment account for the year then ended and a summary of significant accounting policies and other explanatory information on that date annexed thereto.

Opinion

In our opinion, the accompanying FCRA financial statements give a true and fair view of the financial position of the entity as at 31st March 2019 and of its financial performance for the year then ended in accordance with the Accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Members are responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as members determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, members are responsible for assessing the entity'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 members either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financials Statements

Our objectives are to obtain reasonable assurance about whether the financials 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 reasonable be expected to influence the economic decisions of users taken on the basis of these financial statements.

For N D R & Co.

Chartered Accountants

Firm Reg. No. 007396N



CA Sanjiv Nanda

Partner

M.No. 086284

Dated: 08/08/2019

Place: New Delhi

NOTE: 13 - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

(Forming part of the Balance Sheet as at 31st March, 2019)

(a) Basis of Preparation

The Financial Statements are prepared under the historical cost convention on accrual basis and in accordance with the generally accepted accounting principles and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

(b) Use of Estimates

The preparation of financial statements is in conformity with the generally accepted accounting principles which require the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of financial statements. Actual results if they differ from those estimates are recognized in the current and future accounting periods.

(c) Revenue Recognition

Donation/Grants

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

Interest Income

Interest income is accounted for on time proportionate basis at the applicable rate of interest.

(d) Fixed Assets and Depreciation

Fixed assets are stated at historical cost less accumulated depreciation. The depreciation is provided as per the written down value method as per Income Tax Act, 1961. However, Fixed Assets acquired from FCRA fund is fully depreciated in the year of purchase.

(e) Investments

All investments are stated at cost. Provision for diminution, if any, in the value of investments, other than temporary, is made in the books of accounts.

(f) Foreign Currency Transactions

Transactions in foreign currency are accounted for at the exchange rate prevailing on the date of transaction.

(g) Employee Benefits

Gratuity

Gratuity is calculated in the manner prescribed under Income Tax Act, 1961 and is recognized as expense on actual payment basis.



Harsh Kumar

Bagar

Provident Fund

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

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.

(h) Provisions and contingent liabilities

The Society creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may but probably will not require an outflow of resources. Disclosure is also made in respect of a present obligation that probably requires an outflow of resources, where it is not possible to make a reliable estimate of the related outflow. Where there is a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

(i) Allocation of Common Expenses

1. **Central Core Services Allocation** – of Core staff and administrative expenses of all the core service programs including Medical Support and Projects, TSP, PPOP, Education, CEPAA, Capacity Building, PSG and KCK. 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 decided by the management. Where funding is already secured from other donor the same is not charged as allocation.
2. **Central Admin cost allocation:** taken at a fixed percentage of each CHSU or Care Centre budget as decided by the management. (Central admin cost includes Accounts and finance, Audit, monitoring, HR and Resource mobilization expenses).

(j) Note 01 to Note 13 form an integral part of the Financial Statement.

(k) The figures have been rounded off to the nearest rupee.



Handwritten signature: Hank Kumar

Handwritten signature: Bagan

CANKIDS...KIDSCAN

FCRA BALANCE SHEET
As at 31st March 2019

Amount in Rupees

Particulars	Notes	As at 31.03.2019	As at 31.03.2018
(I) SOURCE OF FUNDS			
Project Specific Fund	01	24,18,177	45,52,823
		<u>24,18,177</u>	<u>45,52,823</u>
(II) APPLICATION OF FUNDS			
Fixed assets			
Gross Block	02	25,09,521	22,13,603
Less: Acc.Depreciation/Amortisation		<u>25,09,521</u>	<u>22,13,603</u>
		-	-
Investment			
Fixed Deposits	03	74,57,528	-
Current Assets, Loan & Advances			
Cash and Bank Balances	04	60,976	88,66,113
Loan & Advances	05	15,138	13,518
Other Current Assets	06	<u>33,89,244</u>	<u>18,90,438</u>
	(A)	34,65,358	1,07,70,069
Less :			
Current Liabilities & Provisions			
Current Liabilities	07	<u>85,04,709</u>	<u>62,17,246</u>
	(B)	85,04,709	62,17,246
Net Current Assets (A-B)		-50,39,351	45,52,823
		<u>24,18,177</u>	<u>45,52,823</u>

Significant Accounting Policies

13

The Accompanying Notes forms an integral part of these Financial Statement.
This is the Balance Sheet referred to in our report of even date attached.

For NDR & Co.,
Chartered Accountants
Firm Regn. No.007396N



CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 8 Augsut 2019

For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

SRINATH MUKHERJI
Hony. Treasurer

HARSH KUMAR
COO & CFO



CANKIDS...KIDSCAN

FCRA INCOME & EXPENDITURE STATEMENT
For the year ended on 31st March 2019

Particulars	Notes	Amount in Rupees	
		For the Year Ended on 31.03.2019	For the Year Ended on 31.03.2018
Income			
Donation Incomes			
- Donation Income		5,71,31,873	4,05,67,156
Other Incomes			
- Other Receipts on FCRA Funds (including interest & Commission)		7,91,923	5,92,949
		<u>5,79,23,796</u>	<u>4,11,60,105</u>
Less:			
Expenditure			
Direct Expenditure			
- Cankids Hospital Support Units	08	3,57,91,412	2,41,52,672
- Cankids Care Centres	09	65,02,700	47,44,015
- Central Core Services - Program Cost	10	43,79,641	68,49,414
Indirect Expenditure			
- Central Core Services - Program Staff Cost	11	63,91,780	24,70,945
- Administration Expenses	12	45,62,345	26,02,705
Depreciation	02	2,95,918	3,40,354
		<u>5,79,23,796</u>	<u>4,11,60,105</u>
Excess/(Short) of Income over Expenditure for the year		<u>-</u>	<u>-</u>

Significant Accounting Policies

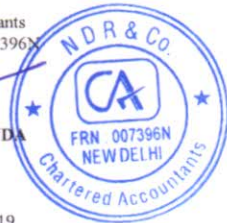
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For NDR & Co.,
Chartered Accountants
Firm Regd. No. 007396N

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 8 August 2019



For CANKIDS...KIDSCAN

Poonam Bagai
POONAM BAGAI
Hony. Chairman



Srinath Mukherji
SRINATH MUKHERJI
Hony. Treasurer

Harsh Kumar
HARSH KUMAR
COO & CFO

CANKIDS...KIDSCAN

FCRA RECEIPT & PAYMENT STATEMENT
For the year ended on 31st March 2019

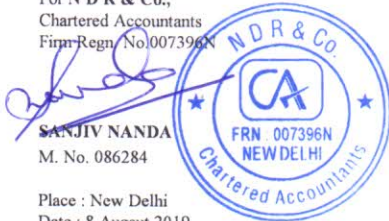
Particulars	Notes	Amount in Rupees	
		Year Ended 31.03.2019	Year Ended 31.03.2018
RECEIPTS			
Opening Cash & Bank Balances			
- Cash in Hand		-	-
- Balance with Scheduled bank Account		88,66,113	94,13,253
Donations received during the year			
- General Donation including specific project funds		5,39,98,518	3,88,38,962
Other Incomes			
- Other receipts on FCRA Funds (including Interest & Commission)		7,91,923	5,92,949
- Temporary Loan taken from INR A/c		62,32,526	29,13,517
Amount realised on maturity of Investments		-	-
		6,98,89,080	5,17,58,681
PAYMENTS			
Operating expenditure paid during the year			
- Cankids Hospital Support Unit		3,54,63,012	2,48,77,029
- Cankids Cares Unit		65,02,700	49,42,114
- Central Core Services - Program Cost		43,79,641	70,47,513
- Central Core Services - Program Staff Cost		60,77,073	24,70,945
- Administration Expenses		62,36,998	9,98,317
Advances to Staff/Others		5,01,716	4,768
Purchase of Fixed Assets		2,95,918	3,40,354
Investment made in Fixed Deposits		74,57,528	
Repayment of Temporary Loan for previous years		29,13,517	22,11,527
Closing Cash & Bank Balances			
- Cash in Hand		-	-
- Balance with Scheduled bank Account		60,976	88,66,113
		6,98,89,080	5,17,58,681

Significant Accounting Policies

13

The Accompanying Notes forms an integral part of these Financial Statement.
This is the Balance Sheet referred to in our report of even date attached.

For NDR & Co.,
Chartered Accountants
Firm Regn No. 007396N



Place : New Delhi
Date : 8 Augsut 2019

POONAM BAGAI
Hony. Chairman



SRINATH MUKHERJI
Hony. Treasurer

For CANKIDS...KIDSCAN

HARSH KUMAR
COO & CFO

CANKIDS...KIDSCAN

NOTE: 01 - PROJECT SPECIFIC FUND

Amount in Rupees

Particulars	Donor	As at 31.03.2018	Received / Receivable during the year	Utilised during the year	As at 31.03.2019
Change for Childhood Cancer (CCC) in Punjab	As per Annexure : I	7,18,851	-	7,18,851	-
Change for Childhood Cancer (CCC) in Maharashtra	As per Annexure : II	-	83,30,237	82,39,049	91,188
CHSU@ MCS Patna	Corob India Private Limited	-	36,23,603	36,23,603	-
CHSU@ TCI and Saachi, Surat	Indo American Cancer Association - Sandeep Jariwala	7,95,976	-	7,95,976	-
CHSU@ TCI and Saachi, Surat	Indo American Cancer Association - Pensulia Gujarat	-	1,74,797	1,74,797	-
CHSU@ TCI and Saachi, Surat	Relief From Cancer	-	19,29,344	19,29,344	-
CHSU@Jipmer, Pondicherry	First Capital Insurance Limited	6,77,236	-	6,77,236	-
HAH Trv-Sukritham	IOM Mannkind Charitable Society	-	27,00,000	27,00,000	-
Palliative Care Centre, Delhi	IOM Mannkind Charitable Society	-	50,00,000	50,00,000	-
Adopt A Child Project	As per Annexure : III	2,76,508	19,44,846	15,46,395	6,74,959
Medical Project - RB	Kanaka Sirpal	63,639	48,68,213	46,51,432	2,80,420
TSP- Nuturition Support	Deutsche Bank AG	-	38,000	-	38,000
TSP- Nutrition Support	Jiv Daya Foundation	3,32,467	7,54,745	10,87,212	-
CSB - International Workshop	My Room Foundation	1,80,038	-	1,80,038	-
CSB-P3SG and KCK	Anshu Bahanda	-	22,57,124	22,57,124	-
CSB- Manpower and National Outreach Project	Jiv Daya Foundation	14,54,441	68,07,315	73,26,769	9,34,987
QCRI-Access to Care	Jiv Daya Foundation	53,667	5,94,333	4,32,000	2,16,000
QCRI - Project	ST Baldricks Foundation	-	17,31,063	15,48,440	1,82,623
Change for Childhood Cancer (CCC) in India	As per Annexure : IV	-	1,50,35,530	1,50,35,530	-
		45,52,823	5,57,89,150	5,79,23,796	24,18,177

For NDR & Co.,
Chartered Accountants
Firm Regn. No. 007396N

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 8 Augsut 2019



For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

SRINATH MUKHERJI
Hony. Treasurer

HARSH KUMAR
COO & CFO



CANKIDS...KIDSCAN

Annexure: I - Change for Childhood Cancer (CCC) in Punjab Fund

Amount in Rupees

S. NO.	Particulars	Donor	As at 31.03.2018	Received / Receivable during the year	Utilised during the year	As at 31.03.2019
a.	CCC in Punjab	Jasjit Singh Bhattal	7,18,851	-	7,18,851	-
Grand Total			7,18,851	-	7,18,851	-

Annexure: II - Change for Childhood Cancer (CCC) in Maharashtra

Amount in Rupees

S. NO.	Particulars	Donor	As at 31.03.2018	Received / Receivable during the year	Utilised during the year	As at 31.03.2019
a.	CHSU at TMH, Mumbai	Deutsche Bank AG	-	80,82,007	79,90,819	91,188
b.	CHSU at Wadia, Mumbai	Young Fighter	-	2,48,230	2,48,230	-
Grand Total			-	83,30,237	82,39,049	91,188

Annexure: III - CCS- Adopt A Child

Amount in Rupees

S. NO.	Particulars	Donor	As at 31.03.2018	Received / Receivable during the year	Utilised during the year	As at 31.03.2019
a.	CCS - Adopt A Child	IACA-Sadhna Shankar	2,76,508	19,44,846	15,46,395	6,74,959
Grand Total			2,76,508	19,44,846	15,46,395	6,74,959

Annexure: IV - Change for Childhood Cancer (CCC) in India Fund

Amount in Rupees

S. NO.	Particulars	Donor	As at 31.03.2018	Received / Receivable during the year	Utilised during the year	As at 31.03.2019
a.	CCC in India	Amelie Roberge	-	75,154	75,154	-
b.	CCC in India	Indo American Cancer Association	-	80,37,234	80,37,234	-
c.	CCC in India	Piyush & Ruchira Gupta	-	48,00,000	48,00,000	-
d.	CCC in India	Seema Tulshyan	-	5,50,000	5,50,000	-
e.	CCC in India	Insaan Group	-	7,51,805	7,51,805	-
f.	CCC in India	Letz Dream Foundation	-	6,33,877	6,33,877	-
g.	CCC in India	Julia Mercedes	-	20,768	20,768	-
h.	CCC in India	Your Cause LLC	-	8,792	8,792	-
i.	CCC in India	United Way of Mumbai	-	1,57,900	1,57,900	-
Grand Total			-	1,50,35,530	1,50,35,530	-

For NDR & Co.,
Chartered Accountants
Firm Regn. No. 007396N

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 8 August 2019



For CANKIDS...KIDSCAN

POONAM BAGAI
Hony. Chairman

SRINATH MUKHERJI
Hony. Treasurer

HARSH KUMAR
COO & CFO



CANKIDS...KIDSCAN

NOTE: 03 - INVESTMENTS

Amount in Rupees

Particulars	As at 31.03.2019	As at 31.03.2018
Fixed Deposits with Banks		
- From FCRA Account	74,57,528	-
	<u>74,57,528</u>	<u>-</u>

NOTE: 04 - CASH AND BANK BALANCES

Amount in Rupees

Particulars	As at 31.03.2019	As at 31.03.2018
Cash in Hand	-	-
Balances with Scheduled Banks :		
-In FCRA Account	60,976	88,66,113
	<u>60,976</u>	<u>88,66,113</u>

NOTE: 05 - LOANS AND ADVANCES

Amount in Rupees

Particulars	As at 31.03.2019	As at 31.03.2018
Prepaid Expenses	13,336	13,336
Others	708	182
PF/ESIC Contribution recoverable from Employee	1,094	-
	<u>15,138</u>	<u>13,518</u>

NOTE: 06 - OTHER CURRENT ASSETS

Amount in Rupees

Particulars	As at 31.03.2019	As at 31.03.2018
TDS Recoverable	50,009	-
Accrued Interest	4,50,088	-
Receivable from Donors	28,89,147	18,90,438
	<u>33,89,244</u>	<u>18,90,438</u>

NOTE: 07 - CURRENT LIABILITIES

Amount in Rupees

Particulars	As at 31.03.2019	As at 31.03.2018
Sundry Creditors	14,87,719	26,83,008
TDS Payable	26,700	46,132
PF Payable	-	69,954
Professional Tax Payable	400	400
ESIC Payable	-	23,409
Salary Payable	4,70,147	-
Expenses Payable	2,87,217	4,80,826
Amount payable to INR	62,32,526	29,13,517
	<u>85,04,709</u>	<u>62,17,246</u>

For NDR & Co.,
Chartered Accountants
Firm Regn. No. 007396N

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 8 August 2019



For CANKIDS...KIDSCAN

P. Bagan
POONAM BAGAI
Hony. Chairman

Srinath Mukherji
SRINATH MUKHERJI
Hony. Treasurer

Harsh Kumar
HARSH KUMAR
COO & CFO



CANKIDS...KIDSCAN

NOTE: 08 - CANKIDS HOSPITAL SUPPORT UNITS

Particulars	Amount in Rupees	
	For the year ended on March, 2019	For the year ended on March, 2018
Medical Projects & Support Program	1,87,99,683	1,54,16,083
Treatment Support Program	27,10,786	8,69,337
Pediatric Palliative Care	50,053	-
Pediatric Psycho-Oncology Program	4,83,213	1,95,917
Education Program	25,67,877	15,41,971
Parent and Survivor Groups & Patient Navigation	24,63,547	10,97,089
Awareness & Advocacy Program (CEPAA)	1,38,874	33,284
Capacity & Skill Building	21,49,927	11,29,603
National Outreach Program	64,27,452	38,69,388
	3,57,91,412	2,41,52,672

NOTE: 09 - CANKIDS CARE CENTRES *

Particulars	Amount in Rupees	
	For the year ended on March, 2019	For the year ended on March, 2018
Pediatric Palliative Care Centre, Delhi	45,85,970	47,06,304
Home away from Homes (4 Homes)	19,16,730	37,711
	65,02,700	47,44,015

* Excludes common expenses allocation (Refer Note 13(i))

NOTE: 10 - CENTRAL CORE SERVICES - PROGRAM COST

Particulars	Amount in Rupees	
	For the year ended on March, 2019	For the year ended on March, 2018
Medical Projects & Support Program	4,31,775	31,92,342
Treatment Support Program	7,16,680	3,18,313
Education Program	2,45,373	41,675
Awareness & Advocacy Program	-	5,45,127
Quality Care Research & Impact (QCRI)	91,946	13,25,411
Capacity & Skill Building	8,13,549	8,46,847
Parent and Survivor Groups & Patient Navigation	4,170	-
National Outreach Program	20,76,148	5,79,699
	43,79,641	68,49,414

NOTE: 11 - CENTRAL CORE SERVICES - PROGRAM STAFF COST

Particulars	Amount in Rupees	
	For the year ended on March, 2019	For the year ended on March, 2018
Program Staff Cost	63,91,780	24,70,945
	63,91,780	24,70,945

NOTE: 12 - ADMINISTRATION EXPENSES

Particulars	Amount in Rupees	
	For the year ended on March, 2019	For the year ended on March, 2018
Administration Expenses	45,62,345	23,07,705
Finance & Accounts	-	2,95,000
	45,62,345	26,02,705

For NDR & Co.,
Chartered Accountants
Firm Regn. No. 007396N

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 8 Augsut 2019



For CANKIDS...KIDSCAN

POONAM BAGAI
Chairman

SRINATH MUKHERJI
Hony. Treasurer

HARSH KUMAR
COO & CFO



CANKIDS...KIDSCAN

NOTE: 02 - FIXED ASSETS

DESCRIPTION OF ASSETS	Gross Block				Depreciation/Amortisation				Net Block	
	AS AT	ADDITIONS	SOLD/DISCARD	AS AT	DEPRECIATION	SOLD/DISCARD	AS AT	AS AT	AS AT	AS AT
	31/03/2018	DURING THE YEAR	DURING THE YEAR	31/03/2019	FOR THE YEAR	DURING THE YEAR	31/03/2019	31/03/2019	31/03/2018	31/03/2018
ASSETS PURCHASED (FCRA Funds)										
Furniture & Fixture	6,200	90,518	-	96,718	90,518	-	96,718	-	-	-
Office Equipment	77,565	14,950	-	92,515	14,950	-	92,515	-	-	-
Plant & Machinery	97,850	-	-	97,850	-	-	97,850	-	-	-
Computers	18,30,284	1,90,450	-	20,20,734	1,90,450	-	20,20,734	-	-	-
Software	-	-	-	-	-	-	-	-	-	-
Vehicle	2,01,704	-	-	2,01,704	-	-	2,01,704	-	-	-
GRAND TOTAL	22,13,603	2,95,918	-	25,09,521	2,95,918	-	25,09,521	-	-	-

For NDR & Co.,
Chartered Accountants
Firm Regn. No.007396N

CA SANJIV NANDA
M. No. 086284

Place : New Delhi
Date : 8 August 2019



For CANKIDS...KIDSCAN

Poonam Bagai
POONAM BAGAI
Hony. Chairman

SRINATH MUKHERJI
Hony. Treasurer

Harsh Kumar
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CANKIDS...KIDSCAN

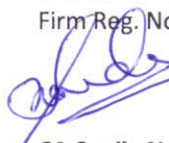
NOTES ON ACCOUNTS

- (a) During the year, the Society has incurred the expenses from INR account to facilitate the running of ongoing FCRA projects & program activities, and an amount of Rs. 62,32,526/- is outstanding as on 31 March 2019 (Previous Year: Rs. 29,13,517/-), which will be transferred to INR account in next financial year.
- (b) The Society follows project accounting in case of specific projects, resultant unutilized amount of specific project funds has been shown as a 'Project 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 'Recoverable from Donor' upto the amount spend/utilized on the same projects.
- (c) Balance appearing under current assets and current liabilities are subject to confirmation in certain cases.
- (d) Figures for the previous year have been regrouped/reclassified/reinstated, wherever considered necessary.

For N D R & Co.

Chartered Accountants

Firm Reg. No. 007396N

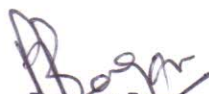

CA Sanjiv Nanda
Partner
M.No. 086284

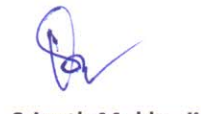


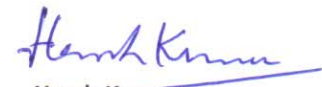
Place: New Delhi

Dated: 08 August 2019

For CANKIDS...KIDSCAN


Poonam Bagai
Hony. Chairman


Srinath Mukherji
Hony. Treasurer


Harsh Kumar
COO & CFO

