

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
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Independent Auditor's Report

To the Members of Cankids...Kidscan

Report on the Foreign Contribution Financial Statements

1. This Report is issued in accordance with the terms of our engagement letter dated 17 August 2023 with Cankids...Kidscan (the 'Society').
2. We have audited the accompanying special purpose financial statements of the Society which comprise the Balance Sheet as at 31 March 2023, the Income and Expenditure Account, Receipts and Payments Account for the year ended 31 March 2023, and a summary of the significant accounting policies and other explanatory information (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to foreign contribution in accordance with the basis of accounting as described in note 1 of clause II in schedule 12 to the Foreign Contribution Financial Statements, prepared by the management of the Society pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules').

Management's Responsibility for the Foreign Contribution Financial Statements

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements in accordance with the basis of accounting described in note 1 of clause II in schedule 12 to the Foreign Contribution Financial Statements including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Society complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.

Auditor's Responsibility

5. Our responsibility is to express an opinion on these Foreign Contribution Financial Statements based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements



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and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements are free from material misstatement due to fraud or error.

7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Foreign Contribution Financial Statements, in all material respects, in accordance with the basis of accounting described in note 1 of clause II in schedule 12 to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements for the year ended 31 March 2023 are prepared, in all material respects, in accordance with the basis of accounting described in note 1 of clause II in schedule 12 to these Foreign Contribution Financial Statements.

Report on Other Legal and Regulatory Requirements

10. As required under Rule 17(5) of the Rules and basis the Foreign Contribution Financial Statements for the year ended 31 March 2023, we report that:
 - (i) The brought forward foreign contribution at the beginning of the year ended 31 March 2023 was ₹ 71,64,854 (i.e. ₹ 71,46,091; as bank balances and ₹18,763 as advances to staff and other recoverable).
 - (ii) Foreign contribution of ₹7,55,38,978 was received by the Society during the year ended 31 March 2023;
 - (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of ₹84,656 was received by the Society during the year ended 31 March 2023;
 - (iv) The balance of unutilised foreign contribution with the Society as at 31 March 2023 is ₹88,96,371; (i.e. ₹77,88,143 as bank balances and ₹11,08,228 as advances 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 Receipts and Payments Account is correct as checked by us; and
 - (vii) The Society has utilised the foreign contribution received for the purpose(s) it is registered/granted prior permission under the Act.



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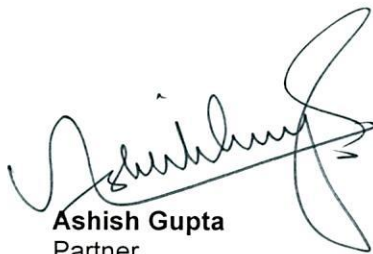
Basis of accounting and restriction on distribution or use

11. 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 No. 10B of the Income Tax Rules, 1962.
12. Without modifying our opinion, we draw attention to note 1 of clause II in schedule 12 to the Foreign Contribution Financial Statements, which describes the basis of accounting used by the management for the preparation of the said Foreign Contribution Financial Statements. These Foreign Contribution Financial Statements are prepared 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 the 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 another purpose. This report is issued solely for 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 or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For **Walker Chandiook & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013



Ashish Gupta

Partner

Membership No.: 504662

UDIN: 23504662BGWGGH5303



Place: Gurugram

Date: 22 August 2023

Cankids...Kidscan
Balance Sheet as at 31 March 2023
(All amounts in ₹, unless otherwise stated)

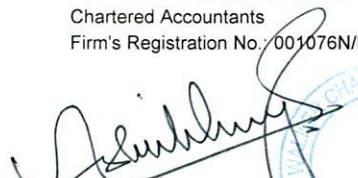
	Schedule	As at 31 March 2023	As at 31 March 2022
Sources of funds			
Funds			
Restricted funds	1	44,96,352	42,45,240
Liabilities			
Current liabilities	2	<u>52,99,092</u>	<u>66,69,955</u>
		<u>97,95,444</u>	<u>1,09,15,195</u>
Applications of funds			
Non-current assets			
Property, plant and equipment			
Tangible assets	3	-	-
Current assets, loans and advances			
Cash and bank balances	4	77,88,143	71,46,091
Receivables	5	8,99,073	37,50,341
Loans and advances	6	<u>11,08,228</u>	<u>18,763</u>
		<u>97,95,444</u>	<u>1,09,15,195</u>
Summary of significant accounting policies and notes to the financial statements	12-13		

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.: 504662




Poonam Bagai
Chairman


Tarun Ohri
Treasurer


Gopal Sharma
Chief Finance Officer

Place: Gurugram
Date: 22 August 2023

Place: New Delhi
Date: 22 August 2023



Cankids...Kidscan**Income and Expenditure Account for the year ended 31 March 2023***(All amounts in ₹, unless otherwise stated)*

	Schedule	Year ended 31 March 2023	Year ended 31 March 2022
Income			
Grants and donations	7	7,24,36,599	7,26,41,794
Other income	8	84,656	72,532
		<u>7,25,21,255</u>	<u>7,27,14,326</u>
Expenditure			
Program expenses	9	6,41,66,668	6,85,90,316
Fund raising expenses	10	20,52,730	1,69,126
General and administrative expenses	11	61,52,467	37,60,403
Depreciation	3	1,49,390	1,94,481
		<u>7,25,21,255</u>	<u>7,27,14,326</u>
Surplus for the year transferred to General reserve fund		<u>-</u>	<u>-</u>
Summary of significant accounting policies and notes to the financial statements	12-13		

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

For and on behalf of Cankids...Kidscan


Ashish Gupta
Partner
Membership No.: 504662




Poonam Bagai
Chairman


Tarun Ohri
Treasurer


Gopal Sharma
Chief Finance Officer

Place: Gurugram
Date: 22 August 2023

Place: New Delhi
Date: 22 August 2023

Cankids...Kidscan**Receipts and Payments Account for the year ended 31 March 2023***(All amounts in ₹, unless otherwise stated)*

	Year ended 31 March 2023	Year ended 31 March 2022
Opening balance		
Cash at bank	71,46,091	1,03,92,508
	71,46,091	1,03,92,508
Receipts		
Grants and donations received		
- Grant and donations	7,55,38,978	7,16,54,410
Other receipts		
- Interest received from bank	84,656	72,532
- Temporary loan from INR A/c	33,34,490	57,62,470
	7,89,58,124	7,74,89,412
Payments		
Program expenses	6,31,09,550	6,89,35,519
Fund raising expenses	20,52,730	1,69,126
General and administrative expenses	61,52,467	37,60,403
Tangible assets purchased during the year	1,49,390	1,94,481
Advances given to employees/others	10,89,465	(53,851)
Repayment of Temporary loan to INR A/c	57,62,470	77,30,151
	7,83,16,072	8,07,35,829
Closing balance		
Cash at bank	77,88,143	71,46,091
	77,88,143	71,46,091

For **Walker Chandio & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013

**Ashish Gupta**

Partner

Membership No.: 504662

Place: Gurugram

Date: 22 August 2023

For and on behalf of **Cankids...Kidscan****Poonam Bagai**
Chairman

Place: New Delhi

Date: 22 August 2023

**Tarun Ohri**
Treasurer**Gopal Sharma**
Chief Finance Officer

Cankids...Kidscan**Schedules forming part of the financial statements as at 31 March 2023***(All amounts in ₹, unless otherwise stated)*

	As at 31 March 2023	As at 31 March 2022
Schedule 1 - Restricted funds		
Project specific fund (refer Ammexure - A)		
Balance at the beginning of the year	42,45,239	36,81,780
Add : Amounts received during the year	7,27,72,366	7,32,77,786
Less : Expenditure incurred during the year	(7,25,21,255)	(7,27,14,326)
Balance at the end of the year	<u><u>44,96,350</u></u>	<u><u>42,45,240</u></u>
Schedule 2 - Current liabilities		
Sundry creditors	6,72,243	4,55,043
Salary payable	4,97,886	3,72,616
Statutory dues	1,38,614	55,668
Other current liabilities	6,55,859	24,159
Inter-account payable	33,34,490	57,62,470
	<u><u>52,99,092</u></u>	<u><u>66,69,956</u></u>

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Cankids...Kidscan**Schedules forming part of the financial statements as at 31 March 2023***(All amounts in ₹, unless otherwise stated)*

	As at 31 March 2023	As at 31 March 2022
Schedule 4 - Cash and bank balances		
Balances with banks in		
- savings accounts	17,57,319	22,92,031
- current accounts	60,30,823	48,54,060
	<u>77,88,142</u>	<u>71,46,091</u>
Schedule 5 - Receivables		
Grant receivable	8,99,073	37,50,341
	<u>8,99,073</u>	<u>37,50,341</u>
Schedule 6 - Loans and advances		
(Unsecured, considered good)		
Advances recoverable in cash or in kind or for value to be rece	10,83,934	2,808
Prepaid expenses	24,294	15,955
	<u>11,08,228</u>	<u>18,763</u>

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Cankids...Kidscan**Schedules forming part of the financial statements for the year ended 31 March 2023***(All amounts in ₹, unless otherwise stated)*

	Year ended 31 March 2023	Year ended 31 March 2022
Schedule 7 - Grants and donations		
Grants	7,24,36,599	7,26,41,794
	7,24,36,599	7,26,41,794
Schedule 8 - Other income		
Interest income		
- on savings bank accounts	84,656	72,532
	84,656	72,532
Schedule 9 - Program expenses		
a) Cankids hospital support unit		
Medical projects and support program	2,82,92,477	3,44,13,970
Treatment support program	17,66,510	33,16,442
Pediatric palliative care	47,500	33,603
Pediatric psycho-oncology program	5,36,878	3,98,516
Education program	36,58,222	19,32,322
Parent and survivor groups and patient navigation	23,30,873	18,92,820
Medical and social support informatics (MASSI)	4,713	16,185
National outreach program	43,00,080	62,33,780
Awareness and advocacy program (CEPAA)	1,47,749	17,424
Capacity and skill building	9,37,890	5,10,552
Quality care research and impact (QCRI)	5,38,888	5,17,510
	4,25,61,780	4,92,83,124
b) Cankids cares centers*		
Pediatric palliative care center - Delhi	84,99,047	89,36,901
Home away from homes	33,65,163	28,76,569
	1,18,64,210	1,18,13,470
* 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 2023***(All amounts in ₹, unless otherwise stated)*

	Year ended 31 March 2023	Year ended 31 March 2022
c) Access to care centers at national, regional and state level		
Medical projects and support program	42,64,694	40,55,852
Treatment support program	97,777	11,21,497
Pediatric palliative care	3,75,000	3,14,643
Pediatric psycho-oncology program	7,07,382	690
Education program	1,14,871	14,070
Parent and survivor groups and patient navigation	1,48,879	4,84,332
Medical and social support informatics (MASSI)	2,89,855	1,14,460
National outreach program	5,92,500	7,89,468
Awareness and advocacy program	4,23,300	-
Capacity and skill building	18,29,903	2,00,800
Quality care research and impact (QCRI)	8,96,517	3,97,910
	97,40,678	74,93,722
Total(a+b+c)	6,41,66,668	6,85,90,316

Schedule 10 - Fund raising expenses

Resource mobilisation team		
- Compensation and benefits (including consultants)	14,03,851	1,50,000
Travel and conveyance	40,090	5,789
Printing and stationery	3,91,866	-
Subscriptions	1,95,800	-
Staff welfare	19,724	-
Miscellaneous expenses	1,399	13,337
	20,52,730	1,69,126

Schedule 11 - General and administrative expenses

Compensation and benefits (including consultants)	51,22,831	34,61,954
Staff welfare	1,47,286	1,000
Professional fees	1,92,000	-
-Building	1,29,062	-
-Others	-	3,857
Travel and conveyance	15,526	72,656
Printing and stationery	30,594	20,500
Communication	2,400	-
Housekeeping supplies	1,49,781	1,33,602
Recruitment	3,03,625	-
Bank charges	59,362	66,834
	61,52,467	37,60,403



Schedule 3 - 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 2022	Additions	Sale/disposals	As at 31 March 2023	As at 1 April 2022	For the year	On disposals	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	97,850	-	-	97,850	97,850	-	-	97,850	-
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	30,97,287	1,49,390	-	32,46,677	30,97,287	1,49,390	-	32,46,677	-

Previous year

Particulars	Gross block				Accumulated depreciation			Net block	
	As at 1 April 2021	Additions	Sale/disposals	As at 31 March 2022	As at 1 April 2021	For the year	On disposals	As at 31 March 2022	As at 31 March 2022
Tangible assets									
Furniture and fixture	1,57,958	65,594	-	2,23,552	1,57,958	65,594	-	2,23,552	-
Office equipment	2,60,760	34,199	-	2,94,959	2,60,760	34,199	-	2,94,959	-
Plant and machinery	97,850	-	-	97,850	97,850	-	-	97,850	-
Software	-	-	-	-	-	-	-	-	-
Computers	21,84,534	94,688	-	22,79,222	21,84,534	94,688	-	22,79,222	-
Vehicle	2,01,704	-	-	2,01,704	2,01,704	-	-	2,01,704	-
Total	29,02,806	1,94,481	-	30,97,287	29,02,806	1,94,481	-	30,97,287	-

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Cankids...Kidscan

Project specific fund (FCRA)

Annexure - 'A' to Schedule '1' forming part of the financial statements as at 31 March 2023

(All amounts in ₹, unless otherwise stated)

S.No.	Particulars	Name of donor	Opening balance as at 1 April 2022	Receipts during the year	Receivable during the year	Utilisation during the year	Closing balance as at 31 March 2023
(A)	Change for Childhood Cancer in States / CHSUs						
	Delhi NCR	As per Annexure : I	3,786	2,85,35,589	-	2,85,28,989	10,386
	Uttar Pradesh and Uttarakhand	As per Annexure : II	-	38,79,250	-	38,79,250	-
	Bihar	As per Annexure : III	-	25,00,000	-	25,00,000	-
	Gujarat	As per Annexure : IV	4,12,127	40,25,165	-	44,37,292	0
	Goa	As per Annexure : V	9,26,384	-	-	9,26,384	-
	Tamilnadu and UT Pondicherry	As per Annexure : VI	-	8,10,500	-	8,10,500	-
	Kerala	As per Annexure : VII	-	25,87,894	-	25,87,894	-
	Karnataka	As per Annexure : VIII	11,25,987	-	-	11,25,987	-
(B)	Access to Holistic Care Projects and Funds						
	Holistic care project	As per Annexure : IX	1,61,454	25,36,573	-	26,28,213	69,814
(C)	Medical Support Projects Funds						
	Medical Assistance Fund	As per Annexure : X	-	24,572	-	24,572	-
	Adopt A Child Fund	As per Annexure : XI	16,15,501	62,35,550	-	78,51,051	-
	AAPS and R for Retinoblastoma	As per Annexure : XII	-	48,54,971	-	41,35,533	7,19,438
(D)	Other Access to Care Projects and Funds						
	Capacity and Skill Building	Society Pediatric Oncology	-	32,96,075	-	-	32,96,075
	Quality Care Research and Impact	St Baldricks Foundation	-	4,27,954	-	4,27,954	-
	Capacity and Skill Building	Alsac ST Jude Children Research	-	14,90,352	-	10,89,715	4,00,637
	Capacity and Skill Building	Jiv Daya Foundation	-	2,45,365	-	2,45,365	-
	International Childhood Cancer Initiative	ST Jude Global	-	-	8,99,073	8,99,073	-
	Capacity and Skill Building- Nurses Workshop	ST Jude Children Research Hosital	-	11,18,099	-	11,18,099	-
	Capacity and Skill Building	Childhood Cancer International	-	98,235	-	98,235	-
(E)	Change for Childhood Cancer in India Projects and Funds						
	Change for Childhood Cancer in India Fund	As per Annexure : XIII	-	31,20,399	-	31,20,399	-
	Change for Childhood Cancer (Scale up and Sustainability) Fund	As per Annexure : XIV	-	60,86,751	-	60,86,751	-
	Grand total		42,45,239	7,18,73,293	8,99,073	7,25,21,255	44,96,351

For Walker Chandiook & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662



For and on behalf of Cankids...Kidscan

Poonam Bagai

Chairman

Tarun Ohri

Treasurer

Gopal Sharma

Chief Finance Officer



Place: Gurugram

Date: 22 August 2023

Place: New Delhi

Date: 22 August 2023

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

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	Palliative Care Centre, Delhi	Mannkind Charitable Society	-	82,59,865	-	82,59,865	-
b	CHSU@ Max Delhi	Resonance Inc.	3,786	1,50,000	-	1,43,400	10,386
c	CHSU@AIIMS Delhi	Detusche Bank AG	-	2,01,25,724	-	2,01,25,724	-
Grand Total(I)			3,786	2,85,35,589	-	2,85,28,989	10,386

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

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	CCC in Uttarakhand	Swiss Himalayan Amity	-	38,79,250	-	38,79,250	-
Grand Total (II)			-	38,79,250	-	38,79,250	-

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

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	CCC In States In Bihar & Other Support	Corob India Private Limited	-	25,00,000	-	25,00,000	-
Grand Total (III)			-	25,00,000	-	25,00,000	-

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

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	CHSU@ TCI and Saachi, Surat	Relief From Cancer	4,12,127	40,25,165	-	44,37,292	0
Grand Total (IV)			4,12,127	40,25,165	-	44,37,292	0

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

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	CCC in States - Goa	Sabr Care Funds - Milaap	9,12,127	-	-	9,12,127	-
b	CCC in States - Goa	Sabr Care Funds - Give Foundation	14,257	-	-	14,257	-
Grand Total (V)			9,26,384	-	-	9,26,384	-

Annexure:VI - Change for Childhood Cancer (CCC) in Tamilnadu & UT Pondicherry Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	CHSU@ICH, Chennai	Guardian India Operations Pvt Ltd	-	8,10,500	-	8,10,500	-
Grand Total (VI)			-	8,10,500	-	8,10,500	-

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

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	HAH_Triv	Mannkind Charitable Society	-	25,87,894	-	25,87,894	-
Grand Total(VII)			-	25,87,894	-	25,87,894	-

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Annexure: VIII - Change for Childhood Cancer (CCC) in Karnataka

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	CCC HAH Bangalore	Santanu Das - Relief From Cancer	11,25,987	-	-	11,25,987	-
Grand Total(VIII)			11,25,987	-	-	11,25,987	-

Annexure - IX - Holistic Care Project

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	Holistic Care Project	Give Foundation - Music Masti	89,572	-	-	89,572	-
b	Holistic Care Project	Bristol2beijing	-	79,440	-	79,440	-
c	Holistic Care Project	Give India Foundation	-	14,35,112	-	14,35,112	-
e	Holistic Care Project	Giving Impetus to Voluntary Efforts	-	24,203	-	24,203	-
f	Holistic Care Project	Pallium India INC	71,882	3,74,539	-	3,76,607	69,814
g	Holistic Care Project	Rahul Jain	-	10,000	-	10,000	-
h	Holistic Care Project	Uk Online Giving Foundation	-	4,63,687	-	4,63,687	-
i	Holistic Care Project	Milaap Social Venture	-	1,49,592	-	1,49,592	-
Grand Total (IX)			1,61,454	25,36,573	-	26,28,213	69,814

Annexure: X - Medical Assistance Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	Medical Assistance Fund	Sejal Pubby-Milap Social Venture	-	24,572	-	24,572	-
Grand Total (X)			-	24,572	-	24,572	-

Annexure: XI - Adopt A Child Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	Adopt A Child Fund	Sadhna and Venkat Shankar	-	12,35,550	-	12,35,550	-
b	Adopt A Child Fund	AT Capital Charitable Foundation Limited	16,15,501	50,00,000	-	66,15,501	-
Grand Total (XI)			16,15,501	62,35,550	-	78,51,051	-



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Annexure: XII - AAPS&R for Retinoblastoma Fund

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	AAPS&R for Retinoblastoma Fund	Kanaka Sirpal	-	32,34,200	-	25,14,762	7,19,438
b	AAPS&R for Retinoblastoma Fund	Siddhant Sirpal- Relief From Cancer	-	16,20,771	-	16,20,771	-
Grand Total (XII)			-	48,54,971	-	41,35,533	7,19,438

Annexure: XIII Change for Childhood in India Fund

S. No.	Particulars	Donor	As at 1 April 2021	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2022
a	Change for Childhood Cancer in India Fund	Ankit Sood-Relief From cancer	-	2,34,773	-	2,34,773	-
b	Change for Childhood Cancer in India Fund	Relief from Cancer	-	20,96,138	-	20,96,138	-
c	Change for Childhood Cancer in India Fund	Samir and Sama - Relief From Cancer	-	1,00,758	-	1,00,758	-
d	Change for Childhood Cancer in India Fund	Brown University - Relief From Cancer	-	2,52,630	-	2,52,630	-
e	Change for Childhood Cancer in India Fund	Master Card - Relief From Cancer	-	33,118	-	33,118	-
f	Change for Childhood Cancer in India Fund	Harit and Reena Talwar - Relief From Cancer	-	4,02,982	-	4,02,982	-
Grand Total (XIII)			-	31,20,399	-	31,20,399	-

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

S. No.	Particulars	Donor	As at 1 April 2022	Received / Receivable during the year	Receivable during the year	Utilised during the year	As at 31 March 2023
a	Change for Childhood Cancer (Scale up & Sustainability) Fund	Ram Nayak - UKFFC	-	8,47,853	-	8,47,853	-
b	Change for Childhood Cancer (Scale up & Sustainability) Fund	Chris Williams - UKFFC	-	4,94,440	-	4,94,440	-
c	Change for Childhood Cancer (Scale up & Sustainability) Fund	Piyush & Ruchira Gupta	-	11,37,656	-	11,37,656	-
d	Change for Childhood Cancer (Scale up & Sustainability) Fund	Seema Tulsian	-	10,18,757	-	10,18,757	-
e	Change for Childhood Cancer (Scale up & Sustainability) Fund	Roopak Taneja	-	8,33,062	-	8,33,062	-
f	Change for Childhood Cancer (Scale up & Sustainability) Fund	Scott Howard - Give Foundation	-	15,93,904	-	15,93,904	-
g	Change for Childhood Cancer (Scale up & Sustainability) Fund	Rumki Fernandes-Give Foundation	-	73,366	-	73,366	-
h	Change for Childhood Cancer (Scale up & Sustainability) Fund	Akram Bagai-Give Foundation	-	87,712	-	87,712	-
Grand Total (XIV)			-	60,86,751	-	60,86,751	-

For Walker Chandiok & Co LLP

Chartered Accountants

Firm's Registration No.:

081076N/N500013

Ashish Gupta

Partner

Membership No.: 504662



For and on behalf of Cankids...Kidscan

Poonam Bagai
Chairman

Tarun Ohri
Treasurer

Gopal Sharma
Chief Finance Officer



Place: Gurugram

Date: 22 August 2023

Place: New Delhi

Date: 22 August 2023

Significant accounting policies and notes to the financial statements for the year ended 31 March 2023

Schedule 12: 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.



Significant accounting policies and notes to the financial statements for the year ended 31 March 2023

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.

Depreciation

The tangible assets acquired from foreign contribution fund is 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 accounting policies and notes to the financial statements for the year ended
31 March 2023**

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.



Cankids...Kidscan
Foreign Contribution Account

Significant accounting policies and notes to the financial statements for the year ended 31 March 2023

Schedule 13: 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 Society has incurred the expenses from local books of accounts to facilitate the running of ongoing foreign contribution projects and program activities, and an amount of ₹33.34 is outstanding as on 31 March 2023 (Previous year: ₹57.62), which will be transferred to local bank account in the next financial year.

(ii) Previous year figures

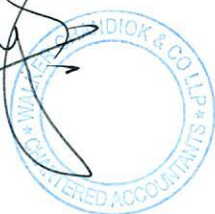
Previous year figures have been regrouped/ reclassified wherever necessary to confirm to the current year's presentation/classification.

For **Walker Chandiok & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013


Ashish Gupta
Partner
Membership No.: 504662



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


Poonam Bagai
Chairman


Tarun Ohri
Treasurer


Gopal Sharma
Chief Finance Officer

Place: Gurugram

Date: 22 August 2023

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