
Walker Chandiok & Co LLP

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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 2025, the 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 management in accordance with the basis of preparation specified in Note 2(a) to the Foreign Contribution Financial Statements, 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').
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 preparation as described in Note 2(a) to these Foreign Contribution Financial Statements.

Basis for Opinion

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

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

4. We draw attention to Note 2(a) to these Foreign Contribution Financial Statements, which describes the basis of preparation used by the Society's management for the preparation of these financial statements. The accompanying Foreign Contribution Financial Statements have 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 along 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. Our 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. Our opinion is not modified with respect to this matter.

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Independent Auditor's Report of even date to the members of Cankids...Kidscan on the Foreign Contribution Financial Statements for the year ended 31 March 2025 (cont'd)

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

5. The Society's Management is responsible for preparation and presentation of these Foreign Contribution Financial Statements in accordance with the basis of preparation specified in Note 2(a) to the Foreign Contribution Financial Statements including determination that such basis of preparation is acceptable in the circumstances. This responsibility also includes design, implementation and maintenance of adequate internal controls relevant to the preparation of the Foreign Contribution Financial Statements, in all material respects, in accordance with the basis of preparation specified in aforementioned Note 2(a) and that are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, the management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.
7. Those Charged with Governance are also responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities 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 issued by the ICAI, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system with reference to financial statements and the operating effectiveness of such control;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management;
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of

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our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern;

Independent Auditor's Report of even date to the members of Cankids...Kidscan on the Foreign Contribution Financial Statements for the year ended 31 March 2025 (cont'd)

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matter

11. The management has also prepared a complete set of financial statements for Society for the purpose of its submission along with Form 10B of the Income Tax Rules, 1962 in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by the ICAI, on which we have issued separate auditor's report dated 11 September 2025. Our opinion is modified in respect of this matter.

Report on Other Legal and Regulatory Requirements

12. As required under Rule 17(5) of the Rules and basis the Foreign Contribution Financial Statements for the year ended 31 March 2025, we report that:

- (i) The brought forward foreign contribution at the beginning of the year ended 31 March 2025 was ₹31,823,298;
- (ii) Foreign contribution of ₹55,422,732 was received by the Society during the year ended 31 March 2025;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of ₹164,038 was received by the Society during the year ended 31 March 2025;
- (iv) The balance of unutilised foreign contribution with the Society as at 31 March 2025 is ₹18,483,580;
- (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, Income and Expenditure Account and Receipts and Payments Account 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;

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Independent Auditor's Report of even date to the members of Cankids... Kidscan on the Foreign Contribution Financial Statements for the year ended 31 March 2025 (cont'd)

(viii) Basis our examination of all relevant books and records, the activities/ project wise and location wise details of receipt and utilisation of foreign contribution of the Society are as under:

Sl. No	Name of project/ activity	Address/ location	Previous balance		Receipt during the year		Utilised#		Balance	
			in cash (₹)	in kind	in cash (₹)	in kind	in cash (₹)	In kind	in cash (₹)	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Change for childhood Cancer in India *	New Delhi - 110057	3,18,23,298	-	5,55,86,770	-	68,926,488	-	1,84,83,580	-

*Represents projects from the donors:- RFC -Raj Seli Compassion Foundation, Swiss Himalayan Amity, Corob India Private Limited, Relief From Cancer, Mannkind Charitable Society, Pallium India INC, Give Foundation, Milaap Social Venture, UKFC-Cycle For Gold, UK Fund for Charities, Giving Impetus to Voluntary Efforts, Brown University - Relief From Cancer, Geetika Jain, Devika Mishra, Kanaka Sirpal, Siddhant Sirpal- Relief From Cancer, Ram Nayak – UKFFC, Chris Williams – UKFFC, Piyush & Ruchira Gupta, Seema Tulsyan, Roopak Taneja, Ankit Sood - Relief From Cancer, Harit and Reena Talwar - Relief From Cancer, Ashish Shastry-UKFFC, Godbole Family-Relief From Cancer, Joydeep Sengupta, Sameer Soota/ Anjali Soota, RFC-Rohet Tolani.

Programme expenses including Property, plant and equipment purchased and General and administrative expenses.

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Independent Auditor's Report of even date to the members of Cankids...Kidscan on the Foreign Contribution Financial Statements for the year ended 31 March 2025 (cont'd)

(ix) Basis our examination of all relevant books and records, including the items mentioned in column 8 of Form FC-4 [Note 17(ii)], and to the best of our knowledge and belief the Society has not violated any provisions of the Act or rules made thereunder or notifications issued thereunder.

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

Jagdish Kumar Gadi
Partner
Membership No.: 015651
UDIN: 25015651EYMGZH1972

Place: New Delhi
Date: 26 December 2025

Cankids...Kidscan
Foreign Contribution Financial Statements
Balance Sheet as at 31 March 2025
 (All amounts in ₹, unless otherwise stated)

	Notes	As at 31 March 2025	As at 31 March 2024
Sources of funds			
Funds			
Unrestricted funds	3	936,371	428,098
Restricted funds	4	20,485,694	28,906,572
		21,422,065	29,334,670
Current liabilities			
Accounts payable	5	4,181,530	8,795,536
Other current liabilities	6	1,071,255	3,375,416
		5,252,785	12,170,952
		26,674,850	41,505,622
Applications of funds			
Non-current assets			
Property, plant and equipment	7	697,110	367,167
Other non-current assets	8	84,000	84,000
		781,110	451,167
Current assets			
Accounts receivable	9	3,837,686	8,752,518
Cash and bank balances	10	18,483,580	31,823,298
Short-term loans and advances	11	3,572,474	478,639
		25,893,740	41,054,455
		26,674,850	41,505,622
Brief about the entity	1		
Notes including summary of significant accounting policies and other explanatory information		2-17	

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

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

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

Jagdish Kumar Gadi
 Partner
 Membership No.: 015651

Poonam Bagai
 Chairman



Place: New Delhi
Date: 26 December 2025

Place: New Delhi
Date: 26 December 2025

Cankids...Kidscan**Foreign Contribution Financial Statements****Income and Expenditure Account for the year ended 31 March 2025**

(All amounts in ₹, unless otherwise stated)

	Notes	Year ended 31 March 2025	Year ended 31 March 2024
Income			
Grants and donations	12	58,928,777	52,789,917
Other income	13	170,686	215,525
		59,099,463	53,005,442
Expenditure			
Charitable (Programme) expenses	14	47,359,322	46,493,945
Fund raising expenses	15	3,470,954	2,887,950
Other expenses	16	7,566,873	3,072,688
Depreciation	7	194,041	122,761
		58,591,190	52,577,344
Surplus/(Deficit) for the year transferred to General fund		508,273	428,098

Brief about the entity 1

Notes including summary of significant accounting policies
and other explanatory information 2-17

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

For Walker Chandiok & Co LLP

Chartered Accountants

Firm's Registration No.: 001076N/N500013

For and on behalf of **Cankids...Kidscan****Jagdish Kumar Gadi**

Partner

Membership No.: 015651

Poonam Bagai

Chairman

**Place:** New Delhi**Date:** 26 December 2025**Place:** New Delhi**Date:** 26 December 2025

Cankids...Kidscan**Foreign Contribution Financial Statements****Receipts and Payments Account for the year ended 31 March 2025**

(All amounts in ₹, unless otherwise stated)

	Year ended 31 March 2025	Year ended 31 March 2024
Opening balance		
Cash at bank	31,823,298	7,788,143
	<u>31,823,298</u>	<u>7,788,143</u>
Receipts		
Grants and donations	55,422,732	69,346,695
Interest from bank	164,038	154,592
	<u>55,586,770</u>	<u>69,501,287</u>
Payments		
Charitable (Programme) expenses	54,159,424	36,773,779
Fund raising expenses	3,584,414	2,770,950
Other expenses	7,002,192	2,096,985
Purchase of Property, plant and equipment	523,984	489,928
Advances to employees/vendors	3,656,474	-
Repayment of temporary loan	-	3,334,490
	<u>68,926,488</u>	<u>45,466,132</u>
Closing balance		
Cash and bank balances		
-Cash at bank	18,483,580	31,823,298
	<u>18,483,580</u>	<u>31,823,298</u>

This is the Receipts and Payments Account referred to in our report of even date.

For **Walker Chandiok & Co LLP**

Chartered Accountants

Firm's Registration No.: 001076N/N500013

For and on behalf of **Cankids...Kidscan****Jagdish Kumar Gadi**

Partner

Membership No.: 015651

Place: New Delhi**Date:** 26 December 2025**Poonam Bagai**

Chairman

**Place:** New Delhi**Date:** 26 December 2025

**Cankids...Kidscan
Foreign Contribution Account**

Notes including summary of significant accounting policies and notes to the Foreign Contribution Financial Statements for the year ended 31 March 2025
(All amounts in ₹, unless otherwise stated)

1. Brief about the entity

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 work with children with cancer, families of children with cancer and children of parents with cancer.

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.

The Society has been granted an exemption under section 12A of the Income-tax Act, 1961, vide Document Identification Number AABAC3450GE2021401 dated 28 May 2021 and valid till AY 2026-27 (i.e. FY 2025-26). The Society has also obtained exemption u/s 80G(5)(vi) of the Income-tax Act, 1961, which has Document Identification Number AABAC3450GF2021401 and valid till AY 2026-27 (i.e. FY 2025-26).

2. Summary of significant accounting policies

a) 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.

b) 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.

c) Income recognition

(i) Grants and donations

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

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.

The Society also receives donations which are not subject to donor stipulations as to use, and the same may be used as per the management's discretion and this is recognized as income on receipt basis.



**Cankids...Kidscan
Foreign Contribution Account**

Notes including summary of significant accounting policies and notes to the Foreign Contribution Financial Statements for the year ended 31 March 2025
(All amounts in ₹, unless otherwise stated)

(ii) Interest income

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

d) 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 on tangible assets is provided on the written down value method at the rates prescribed under Income -tax Rules,1962.

e) Impairment of assets

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

f) Funds

(i) Restricted funds

Earmarked funds

Earmarked funds represent funds received for specific purposes such as Scholarship Fund for acknowledging the cancer affected scholar children and granting them scholarship; Home Away Fund for cancer affected children residing in Cankids; Retinoblastoma Fund for treatment of retinoblastoma cancer; Kumar Children Fund for children under cancer treatment and After Cancer Treatment Fund for treatment and other support services to cancer survivor children for follow up in hospitals to ensure it does not lapses.

Interest earned is allocated on the respective earmarked fund on actual basis for utilization on the specified purposes.

Capital grant funds

Capital grant fund represents property, plant and equipment received from ICS (Indian Cancer Society) on incorporation of the Society which are being recognized at a value certified by an independent valuer. However, the tangible assets which are received as donation in kind from individuals/trusts/societies are shown at nominal value at ₹1/- in the books of account.

Project specific funds

"Project Specific funds" represents grants received from various funding agencies to carry out specific activities. In case the Society incurs expenditure which is more than the amount received for specific projects, the differential amount is shown as 'Grant receivable'. At the end of the agreement, the unutilized amount is either returned to the respective donor or the surplus/deficit is transferred to Income and Expenditure Account in the relevant year in which the project is completed depending upon the terms of the grant.



**Cankids...Kidscan
Foreign Contribution Account**

Notes including summary of significant accounting policies and notes to the Foreign Contribution Financial Statements for the year ended 31 March 2025
(All amounts in ₹, unless otherwise stated)

(ii) Unrestricted fund

Corpus fund

Corpus fund represents amounts received from the donors as corpus. It also includes Life membership fees paid by members of the Society.

General fund

The fund represents the accumulated surplus or deficit.

g) Employee benefits

Defined contribution plan

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.

Defined benefit plan

Gratuity is a post-employment benefit and is in the nature of a defined benefit plan. Gratuity is calculated in the manner prescribed under Payment of Gratuity Act, 1972 and is recognized as expense on actual payment basis.

h) 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.



	As at 31 March 2025	As at 31 March 2024
3 Unrestricted funds		
General fund		
Balance at the beginning of the year	428,098	-
Add: Surplus for the year transferred from Income and Expenditure Account	508,273	428,098
Balance at the end of the year	936,371	428,098
4 Restricted funds		
Project specific fund		
Balance at the beginning of the year	28,906,572	4,496,350
Add : Amounts received during the year	40,441,578	77,354,731
Less : Expenditure incurred during the year	(48,862,456)	(52,944,509)
Balance at the end of the year	20,485,694	28,906,572
5 Accounts payable		
Payables	4,181,530	8,795,536
	4,181,530	8,795,536
6 Other current liabilities		
Expense payable	667,798	2,915,350
Statutory dues	403,457	460,066
	1,071,255	3,375,416

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Note 7 - 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 2024	Additions	Sale/disposals	As at 31 March 2025	As at 1 April 2024	For the year	On disposals	As at 31 March 2025	As at 31 March 2025
Tangible assets									
Furniture and fixture	252,580	50,052	-	302,632	225,003	7,763	-	232,766	69,866
Office equipment	548,949	72,197	-	621,146	361,099	35,595	-	396,694	224,452
Plant and machinery	9,785	-	-	9,785	9,785	-	-	9,785	-
Computers	2,635,522	-	-	2,635,522	2,483,782	-	-	2,483,782	151,740
Vehicle	201,704	401,735	-	603,439	201,704	150,683	-	352,387	251,052
Total	3,648,540	523,984	-	4,172,524	3,281,373	194,041	-	3,475,414	697,110

Previous 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	On disposals	As at 31 March 2024	As at 31 March 2024
Tangible assets									
Furniture and fixture	223,552	29,028	-	252,580	223,552	1,451	-	225,003	27,577
Office equipment	327,949	221,000	-	548,949	327,949	33,150	-	361,099	187,850
Plant and machinery	9,785	-	-	9,785	9,785	-	-	9,785	-
Computers	2,395,622	239,900	-	2,635,522	2,395,622	88,160	-	2,483,782	151,740
Vehicle	201,704	-	-	201,704	201,704	-	-	201,704	-
Total	3,158,612	489,928	-	3,648,540	3,158,612	122,761	-	3,281,373	367,167

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	As at 31 March 2025	As at 31 March 2024
8 Other non-current assets		
Security deposits	84,000	84,000
	84,000	84,000
9 Account receivable (Unsecured, considered good)		
Grant receivables	3,837,686	8,752,518
	3,837,686	8,752,518
10 Cash and bank balances		
Cash and cash equivalents		
Cash on hand		
Balances with banks in		
- savings accounts	3,946,041	13,008,490
- current accounts	14,537,539	18,814,808
	18,483,580	31,823,298
11 Short-term loans and advances (Unsecured, considered good)		
Advances recoverable in cash or in kind or for value to be received	3,517,362	391,927
Prepaid expenses	55,112	86,712
	3,572,474	478,639

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	Year ended 31 March 2025	Year ended 31 March 2024
12 Grants and donations		
Grants	38,066,014	52,789,917
Donations	20,862,763	-
	<u>58,928,777</u>	<u>52,789,917</u>
13 Other income		
Interest income		
- on savings bank accounts	164,038	154,592
Unclaimed balances written back	6,648	60,933
	<u>170,686</u>	<u>215,525</u>
14 Charitable (Programme) expenses		
a)Cankids hospital support unit		
Compensation, consultancy and other benefits		
-Employee cost	5,153,125	2,911,601
-Consultancy and other benefits	-	20,000
Patient support expenses	12,844,524	20,326,997
Patient food expenses	165,132	48,661
Subscriptions	58,741	50,725
Office maintenance	31,390	33,669
Repair and maintenance	5,905	31,779
Printing and stationery	81,033	15,473
Travel and conveyance	104,412	12,690
Communication	10,999	11,362
	<u>18,455,261</u>	<u>23,462,957</u>
b)Cankids Care Centers		
Compensation, consultancy and other benefits		
-Employee cost	1,256,655	3,857,885
-Consultancy and other benefits	495,000	1,410,000
-Gratuity	101,354	-
Patient food expenses	-	876,234
Patient support expenses	-	1,741,441
Rent and electricity	30,418	1,406,511
Subscriptions	-	82,212
Office maintenance	56,912	330,005
Repair and maintenance	21,974	392,121
Printing and stationery	-	68,931
Travel and conveyance	-	283,544
Communication	-	37,573
	<u>1,962,313</u>	<u>10,486,457</u>
c)Access to care centers at national, regional and state level		
Compensation, consultancy and other benefits		
-Employee cost	11,833,989	2,128,758
-Consultancy and other benefits	6,828,401	3,008,183
-Gratuity	-	103,962
Patient support expenses	20,894	241,913
Patient food expenses	410,395	1,250,744
Subscriptions	199,091	18,878
Rent and electricity	2,067,686	1,372,513
Office maintenance	1,719,637	1,190,190
Repair and maintenance	16,580	182,389
Travel and conveyance	3,261,182	2,217,560
Printing and stationery	520,086	809,466
Communication	63,807	19,975
	<u>26,941,748</u>	<u>12,544,531</u>
Total(a+b+c)	<u>47,359,322</u>	<u>46,493,945</u>



Cankids...Kidscan

Foreign Contribution Financial Statements

Notes including summary of significant accounting policies and other explanatory information as at 31 March 2025

(All amounts in ₹ , unless otherwise stated)

	Year ended 31 March 2025	Year ended 31 March 2024
Further the Charitable expenditure has also been disclosed project wise as given below -		
a) Cankids hospital support unit		
Medical projects and support program	12,598,965	19,932,603
Treatment support program	452,263	483,276
Pediatric palliative care	-	8,000
Pediatric psycho-oncology program	424,353	367,741
Education program	481,937	292,780
Parent and survivor groups and patient navigation	854,719	366,481
Medical and social support informatics (MASSI)	55,142	49,645
National outreach program	3,004,081	1,638,441
Awareness and advocacy program (CEPAA)	16,048	-
Capacity and skill building	387,725	273,990
Quality care research and impact (QCRI)	180,028	50,000
	18,455,261	23,462,957
b) Cankids cares centers*		
Pediatric palliative care center	1,257,661	8,595,523
Home away from homes	704,652	1,874,374
Canshala special schools	-	16,560
	1,962,313	10,486,457
* Excludes common expenses allocation {refer note 17(i)}		
c) Access to care centers at national, regional and state level		
Medical projects and support program	3,225,182	807,311
Treatment support program	364,552	479,326
Pediatric palliative care	165,000	67,180
Pediatric psycho-oncology program	506,647	26,541
Education program	515,099	175,164
Parent and survivor groups and patient navigation	1,552,617	462,349
Medical and social support informatics (MASSI)	700,575	154,681
National outreach program	3,724,558	320,458
Awareness and advocacy program (CEPAA)	1,041,182	116,817
Capacity and skill building	1,143,746	4,283,107
Quality care research and impact (QCRI)	14,002,590	5,651,597
	26,941,748	12,544,531
Total(a+b+c)	47,359,322	46,493,945

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	Year ended 31 March 2025	Year ended 31 March 2024
15 Fund raising expenses		
Resource mobilisation team		
Compensation and benefits (including consultants)		
-Employee cost	2,543,977	1,342,906
-Consultancy and other benefits	15,323	-
Event expenses	839,508	1,211,984
Travel and conveyance	43,255	65,758
Printing and stationery	10,554	148,681
Communication	11,433	109,666
Subscriptions	3,154	3,538
Staff welfare	3,750	3,677
Miscellaneous expenses	-	1,740
	<u>3,470,954</u>	<u>2,887,950</u>
16 Other expenses		
Compensation and benefits (including consultants)	4,357,738	2,326,510
Staff welfare	135,500	50,433
Professional fees	924,825	217,321
Rent	465,639	-
Electricity and water	168,840	41,825
-Building	44,650	30,200
-Others	64,986	21,135
Travel and conveyance	247,531	28,429
Communication	83,218	49,605
Subscriptions	20,403	-
Housekeeping supplies	305,571	176,846
Miscellaneous expenses	747,972	130,384
	<u>7,566,873</u>	<u>3,072,688</u>



**Cankids...Kidscan
Foreign Contribution Account**

Notes including summary of significant accounting policies and notes to the Foreign Contribution Financial Statements for the year ended 31 March 2025
(All amounts in ₹, unless otherwise stated)

17. Notes to the Financial Statements

(i) Allocation of Program expenditure

- a. The Society receives contributions for its various projects/activities for specified time period and are subject to donor-imposed stipulations regarding the utilisation of these funds. The terms and conditions along with a detailed budget is laid down in the Memorandum of Understanding/agreement with each donor. Costs include 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.
- b. These are allocated to the respective projects within the approved budget by the funder. Further, a separate cost center is created in the accounting software for each project enabling the Society to identify and track income and expenditure project-wise.

(ii) Other statutory information's pursuant to Foreign Contribution (Regulation) Rules, 2011:-

- (a) No foreign contribution was transferred to any FCRA registered association.
- (b) No foreign contribution was transferred to any Non FCRA registered association.
- (c) Any functionary of the Society has not been prosecuted or convicted under the law of the land.
- (d) Any asset created out of foreign contribution is not registered in names other than the name of Society.
- (e) Any domestic contribution has not been credited in any "FCRA Account".
- (f) The Society has not received any foreign contribution in an account other than the designated FCRA receipt Account.
- (g) The Society has not utilized foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission.
- (h) The Society has not invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011.
- (i) The Society or any of its functionary/office bearer has not violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act.
- (j) The Society has not made expenditure on administrative expenses exceeding 20 per cent. of the foreign contribution received.
- (k) Any fixed asset acquired out of foreign contribution has not been sold out. Hence, no sale proceed of fixed asset has been diverted and has been deposited in non "FCRA Account".
- (l) Any fixed deposits proceeds has not been credited in any account other than the "FCRA Account".
- (m) Any organization/entity not belonging to the Society is not being managed/financially supported by the Society.
- (n) The Society has not utilized any foreign contribution outside India.



**Cankids...Kidscan
Foreign Contribution Account**

**Notes including summary of significant accounting policies and notes to the Foreign Contribution
Financial Statements for the year ended 31 March 2025**
(All amounts in ₹, unless otherwise stated)

(iii) 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

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

Jagdish Kumar Gadi
Partner
Membership No.: 015651

Poonam Bagai
Chairman



Place: New Delhi
Date: 26 December 2025

Place: New Delhi
Date : 26 December 2025