

FOREIGN CONTRIBUTION
AUDIT REPORT
2024-2025



help the mother
help the child...

CHILD IN NEED INSTITUTE
DAULATPUR, PAILAN, VIA JOKA
DIST-SOUTH 24 PARGANAS
KOLKATA-700104
WEST BENGAL
INDIA

PHONE : (033) 2497- 8641; (M): +91 8420458926

E- MAIL: cini@cinindia.org;

Visit us: www.cini-india.org

CHILD IN NEED INSTITUTE

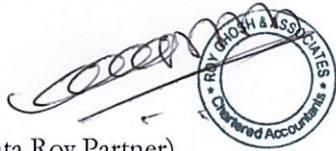
FOREIGN CONTRIBUTION ACCOUNT

Balance Sheet as at 31st March 2025

SOURCES OF FUNDS	SCH	Amount in Rupees	
		Current Year	Previous Year
General Fund	1	21,08,58,885	22,97,72,170
Specific Funds	2	6,19,89,229	8,02,93,965
Current Liabilities	3	24,01,067	6,24,579
		27,52,49,181	31,06,90,713
APPLICATIONS OF FUNDS			
Fixed Assets	4	2,53,25,237	2,66,72,971
Investments	5	16,94,62,910.50	20,64,50,170
Current Assets	6	7,88,14,806	7,44,88,457
Loans & Advances	7	16,46,228	30,79,116
		27,52,49,181	31,06,90,713
Notes to Accounts & Significant Accounting Policies	15		

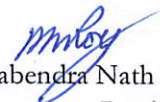
The schedules referred to above form an integral part of the accounts

For Roy Ghosh & Associates
(Chartered Accountants)
Firm Registration No.: 320094E



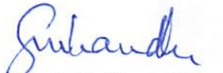
(CA Subrata Roy, Partner)
Membership No.-053959
Place: Kolkata
Date: 6th September 2025
UDIN: 25053959BMNRSA6699

On Behalf of Governing Body


Dr. Manabendra Nath Roy
President




Amit Kumar Dasgupta
Treasurer


Dr S N Chaudhuri
Secretary

CHILD IN NEED INSTITUTE

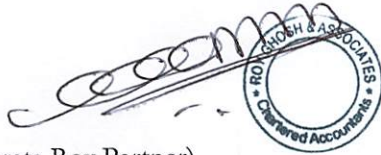
FOREIGN CONTRIBUTION ACCOUNT

Income & Expenditure Account for the year ended 31st March 2025

INCOME	Sch	Amount in Rupees	
		Current Year	Previous Year
Grant & Donations	8	24,31,92,696	26,43,12,967
Investment Income	9	1,52,09,031	1,63,59,109
Income from Own Resources	10	-	1,26,972
		25,84,01,727	28,07,99,047
EXPENDITURE			
Programme Cost	11	25,29,70,374	26,41,86,828
Personnel Cost	12	1,35,57,200	77,28,191
Institutional & Administrative cost	13	86,68,992	78,47,937
Financial Expenses	14	1,82,588	2,64,077
		27,53,79,154	28,00,27,033
Excess of Income over Expenditure (Before Depreciation)		(1,69,77,426)	7,72,015
Depreciation		22,70,858	23,43,200
Excess of Income over Expenditure (After Depreciation)		(1,92,48,284)	(15,71,185)
Appropriation			
General Fund		(1,92,48,284)	(15,71,185)
		(1,92,48,284)	(15,71,185)
Significant Accounting Policies & Notes to Accounts	15		

The schedules referred to above form an integral part of the accounts

For Roy Ghosh & Associates
(Chartered Accountants)
Firm Registration No.: 320094E



(CA Subrata Roy, Partner)
Membership No.-053959
Place: Kolkata
Date: 6th September 2025
UDIN: 25053959BMNR&A6699

On Behalf of Governing Body

Dr. Manabendra Nath Roy
President

Amit Kumar Dasgupta
Treasurer



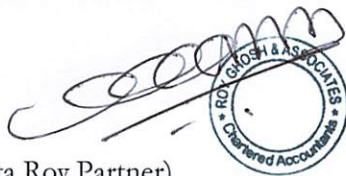
Dr S N Chaudhuri
Secretary

CHILD IN NEED INSTITUTE
FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of the Balance Sheet as at 31st March 2025

		Amount in Rupees
	Current Year	Previous Year
Schedule 1: General Fund		
Capital Account	6,58,76,036	6,74,47,222
Add : Value of Capital Assets received in kind	3,35,000	-
Add : Excess of Income over Expenditure	(1,92,48,284)	(15,71,185)
(A)	4,69,62,752	6,58,76,036
Corpus Fund	16,38,96,133	16,38,96,133
Add: During the year	-	-
(B)	16,38,96,133	16,38,96,133
(A+B)	21,08,58,885	22,97,72,170
Schedule 2: Specific Funds		
Grant Reserve Fund		
(Refer Annexure-1)		
-Grants Surplus Reserve	5,36,26,684	7,23,70,350
-Grant Reserve(Others)	25,99,885	25,99,885
(A)	5,62,26,569	7,49,70,235
Other Reserve Funds		
Gratuity Fund	57,62,660	53,23,730
(B)	57,62,660	53,23,730
(A+B)	6,19,89,229	8,02,93,965
Schedule 3 :Current Liabilities		
Sundry Creditors	82,836	43,871
Security Deposit	70,547	1,06,767
Statutory Dues	22,47,684	4,73,941
	24,01,067	6,24,579

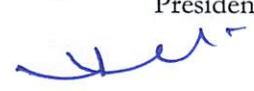
For Roy Ghosh & Associates
(Chartered Accountants)
Firm Registration No.: 320094E



(CA Subrata Roy, Partner)
Membership No.-053959
Place: Kolkata
Date: 6th September 2025
UDIN: 25053959BMNR3A6699

On Behalf of Governing Body


Dr. Manabendra Nath Roy
President


Amit Kumar Dasgupta
Treasurer




Dr S N Chaudhuri
Secretary

CHILD IN NEED INSTITUTE

FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of the Balance Sheet as at 31st March 2025

	Current Year	Amount in Rupees Previous Year
Schedule 4:Fixed Assets		
A. Fixed Assets(Own)		
Air-Condition Machines	4,98,658	5,86,657
Building	1,41,48,096	1,57,20,107
Computers, Printers and UPS	6,12,123	3,11,012
Computer Software	1,36,131	2,16,659
Electrical Installation	44,623	49,581
Furniture & Fixtures	8,88,710	8,42,049
Generator	1,69,907	1,99,891
Land & Development of Land	52,68,176	52,68,176
Motor Bike	11,499	13,529
Motor Cars	68,266	80,313
Office Equipments	3,50,540	4,12,400
Other Miscellaneous Assets	94,965	1,11,723
Tubewell	24,543	28,874
(A)	2,23,16,237	2,38,40,971
B.Fixed Assets(Project)		
Air-Condition Machines	19,58,677	12,89,709
Building	69,86,733	69,86,733
Computer,Printer & UPS	1,29,58,197	1,19,18,634
Computer Software	2,02,660	1,85,580
Electrical Installation	3,42,666	3,31,136
Furniture & Fixtures	31,35,274	32,08,945
Machinery	21,24,080	21,24,080
Motor Bike	2,20,472	2,20,472
Motor Cars	11,31,150	11,31,150
Medical Equipments	4,30,398	3,16,902
Office Equipments	5,38,792	3,92,406
Television	3,01,700	2,52,420
Other Miscellaneous Assets	72,15,839	61,68,133
(B)	3,75,46,638	3,45,26,300
Less:Project Assets Control fund	(C)	(3,75,46,638)
WIP		
Work-In-Progress(Software EXTO)	30,09,000	28,32,000
(D)	30,09,000	28,32,000
(A+B+C +D)	2,53,25,237	2,66,72,971
Schedule 5:Investments		
Bank Fixed Deposit(with scheduled bank)	16,94,62,911	20,54,50,170
Govt. Securities & Bonds	-	10,00,000
	16,94,62,911	20,64,50,170

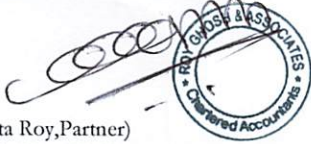
For Roy Ghosh & Associates
(Chartered Accountants)

Firm Registration No.: 320094E

(CA Subrata Roy,Partner)
Membership No.-053959
Place: Kolkata

Date: 6th September 2025

UDIN: 25053959BMNR9A6699



On Behalf of Governing Body

Dr. Manabendra Nath Roy
President

Amit Kumar Dasgupta
Treasurer

Dr S N Chaudhuri
Secretary



Schedule 6:Current Assets

Project Receivables	42,91,519	51,48,829
(Refer Annexure-1)	-	-
Cash in Hand	18,329	24,175
Cash at Bank (with scheduled banks) in Savings Account	7,45,04,958	6,93,15,453
	7,88,14,806	7,44,88,457

Schedule 7 :Loans & Advances

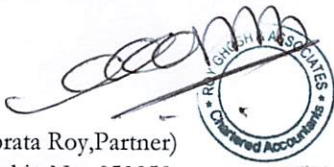
(Recoverable in cash or in kind unless specifically stated)

Tax Deducted at Source(Receivable)	13,61,967	27,94,855
Security Deposits	2,84,261	2,84,261
	16,46,228	30,79,116

For Roy Ghosh & Associates

(Chartered Accountants)

Firm Registration No.: 320094E



(CA Subrata Roy, Partner)

Membership No.-053959

Place: Kolkata

Date: 6th September 2025

UDIN: 25053959BMNRSA6699

On Behalf of Governing Body

Dr. Manabendra Nath Roy
President

Amit Kumar Dasgupta
Treasurer



Dr S N Chaudhuri
Secretary

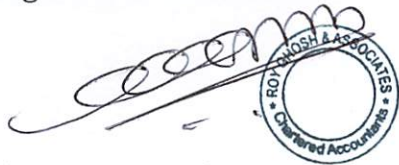
CHILD IN NEED INSTITUTE

FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of Income & Expenditure Account for the period ended 31st March 2025

	Amount in Rupees	
	Current Year	Previous Year
Schedule 8: Grant & Donations		
Programme Income	24,31,23,835	26,41,86,828
Free & Unrestricted Donations	68,862	1,26,138
	24,31,92,696	26,43,12,967
Schedule 9: Investments Income		
Interest from Fixed Deposits	1,36,59,813	1,41,26,501
Bank Interest	15,49,218	22,32,608
	1,52,09,031	1,63,59,109
Schedule 10: Own Resources		
Rental and Hire Charges	-	96,000
Miscellaneous	-	30,972
	-	1,26,972

For Roy Ghosh & Associates
(Chartered Accountants)
Firm Registration No.: 320094E



(CA Subrata Roy, Partner)
Membership No.-053959
Place: Kolkata
Date: 6th September 2025
UDIN: 25053959BMNRSA6649

On Behalf of Governing Body


Dr. Manabendra Nath Roy
President




Amit Kumar Dasgupta
Treasurer


Dr S N Chaudhuri
Secretary

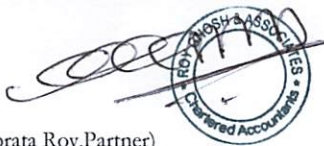
CHILD IN NEED INSTITUTE

FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of Income & Expenditure Account for the period ended 31st March 2025

	Current Year	Amount in Rupees Previous Year
Schedule 11: Programmes Cost		
Programme Expenses	25,29,70,374	26,41,86,828
	25,29,70,374	26,41,86,828
Schedule 12: Personnel Cost		
Salary and Wages	1,35,57,200	77,28,191
	1,35,57,200	77,28,191
Schedule 13 : Institutional & Administrative Cost		
Advertisement Expenses	15,930	25,665
Annual Maintenance	16,51,408	78,338
Audit Expenses	44,167	2,181
Audit Fees	1,59,885	-
Communication Exp	4,53,002	3,38,816
Electricity	65,064	7,550
Fooding & Loading	-	61,447
Insurance	-	2,343
Miscellaneous Expenses	-	4,837
Office Maintenance	51,330	11,052
Other programme expenses	-	46,917
Power and Fuel	17,482	3,449
Printing & Stationery	2,39,346	8,79,806
Professional & Legal Fees	10,78,304	1,12,600
Rates & Taxes	8,000	1,28,000
Refreshment Expenses	9,68,907	11,80,674
Rent	23,934	3,69,551
Repairs & Maintenance	18,56,051	35,28,332
Security Charges	3,49,680	-
Travelling and conveyance	16,86,503	10,66,379
	86,68,992	78,47,937
Schedule 14: Financial Expenses		
Bank Charges	1,82,588	2,64,077
	1,82,588	2,64,077
Depreciation	22,70,858	23,43,200

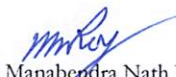
For Roy Ghosh & Associates
(Chartered Accountants)
Firm Registration No.: 320094E



(CA Subrata Roy, Partner)
Membership No.-053959
Place: Kolkata
Date: 6th September 2025

UDIN: 25053959BMNRSR 6699

On Behalf of Governing Body


Dr. Manabendra Nath Roy
President


Amit Kumar Dasgupta
Treasurer




Dr S N Chaudhuri
Secretary

CHILD IN NEED INSTITUTE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025
(FOREIGN CONTRIBUTION)

RECEIPTS			PAYMENTS		
Particulars	Amount (Rs.)	Amount (Rs.)	Particulars	Amount (Rs.)	Amount (Rs.)
Opening Balance			Project Expenses		25,23,20,155
(a) Cash in Hand	24,175				
(b) Cash at Bank	6,93,15,453	6,93,39,628	Institutional Overhead		
Grant Received during the year			(a) Personnel	1,19,87,415	
(a) Project Grant	22,47,02,936		(b) Administration & Institutional Cost	86,37,358	
(b) Interest on Project Grant	5,34,543		(c) Financial	1,82,588	
(c) Free & Unrestricted Donations	68,862	22,53,06,341			2,08,07,361
Investment and Others Interest			Purchase of Fixed Assets		4,11,124
Income from Fixed Deposit	1,22,97,846		WIP -(Software Exto)		1,77,000
Income from Bank Interest	15,49,218	1,38,47,064	Security Deposit		36,220
Income Tax Refund		27,94,855			
Investment During The Year		3,69,87,259	Closing Balance		
			(a) Cash in Hand	18,329	
			(b) Cash at Bank	7,45,04,958	
TOTAL		34,82,75,146	TOTAL		7,45,23,287
					34,82,75,146

For Roy Ghosh & Associates
(Chartered Accountants)
Firm Registration No.: 320094E



(CA Subrata Roy, Partner)

Membership No.-053959

Place: Kolkata

Date: 6th September 2025

UDIN: 25053959BMNRSA6699

On Behalf of Governing Body

Dr. Manabendra Nath Roy
President

Amit Kumar Dasgupta
Treasurer

Dr S N Chaudhuri
Secretary

