CONSOLIDATED AUDIT REPORT 2024-2025



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

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INDEPENDENT AUDITOR'S REPORT

The Management of the Society Child In Need Institute, Daulatpur, Pailan, via Joka, District – South 24 Parganas, Kolkata – 700 104

Sub: Report on CHILD IN NEED INSTITUTE for the financial year 2024-25

OPINION

We have audited the accompanying financial statements of CHILD IN NEED INSTITUTE. This Financial Statement comprises the Balance Sheet as at 31st March 2025, the Income & Expenditure Account and the Receipts & Payments Account for the period then ended and a Note to the Financial Statements.

In our opinion, and to the best of our information and according to the explanations given to us, except for the possible effects of the matter/s described in the Basis for Opinion section of our report, the aforesaid Society Financial Statements give a true and fair view of the financial position of the Society as at 31st March 2025, receipts and disbursements of the Society for the period ended on March 31st, 2025 and the expenditure of the Society for the period ended on March 31st, 2025 in accordance with the financial reporting provisions of CHILD IN NEED INSTITUTE, and Deficit, for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India (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 implementing agency in accordance with the ICAI's Code of Ethics for undertaking this assignment, and we have fulfilled our ethical responsibilities in accordance with ICAI's 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

We draw attention to the Note to the Financial Statements describing the basis of accounting. The Financial Statement is prepared to assist the Society to meet the financial reporting requirements of the CHILD IN NEED INSTITUTE guidelines in respect of preparation of the Society Financial Statements in a manner to reflect the operations, resources and expenditures related to the Scheme. As a result, these special purpose financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.







Management had not disclosed any material uncertainty in continuance of the Society due to the any social or financial threat or otherwise and our opinion is not modified in respect of this matter.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE PROJECT FINANCIAL STATEMENTS

The Management of the implementing agency is responsible for the preparation and fair presentation of the Society Financial Statements in accordance with the financial reporting framework described in Note on Accounts to these financial statements, and for such internal control as management determines is necessary to enable the preparation of Society Financial Statements that are free from material misstatement, whether due to fraud or error.

The Management and those charged with governance are responsible for overseeing the implementing agency's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE SOCIETY FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the Society 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 the Standards of 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 financial statements.

As part of an audit in accordance with Standard of Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Society 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 the effectiveness of the project's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- evaluate the overall presentation, structure and content of the Society Financial Statements, including the disclosures and whether these financial statements





present the Society's operations and underlying transactions and events in a manner that achieves fair presentation in accordance with the financial reporting provisions described in Note on Accounts to the Society Financial Statements.

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.

provide those charged with governance with a statement that we have complied
with relevant ethical requirements regarding independence, and to communicate
with them all relationships and other matters that may reasonably be thought to
bear on our independence, and where applicable, related safeguards.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Further to our opinion on the Society Financial Statements, we further report that:

we have sought and obtained all the information and explanations, except as mentioned in Management Letter and Notes on Accounts to the Financial Statements, which to the best of our knowledge and belief were necessary for the purposes of our audit;

b) in our opinion, proper books of accounts have been kept by the implementing agency for Society purposes, except as mentioned in Management Letter and Notes on Accounts to the Financial Statements, so far as appears from our examination of those books;

the Society Financial Statements dealt with by this report is in agreement with the Books of accounts, except as mentioned in Management Letter and Notes on Accounts to the Financial Statements.

 the Society funds were utilized for the purposes for which they were provided, except as mentioned in Management Letter and Notes on Accounts to the Financial Statements;

For Roy Ghosh & Associates (Chartered Accountants)

Firm's Registration No. - 320094E

(CA Subrata Roy, Partner) Membership No - 053959

UDIN: 25053959BMNRSA6699

Place: Kolkata,

Date: Saturday, 06 September 2025

CONSOLIDATED Balance Sheet as at 31st March 2025

SOURCES OF FUNDS	Sch	Current Year	Amount in Rupees Previous Year
General Fund	1	31,37,61,761	34,19,11,083
Specific Funds	2	9,60,21,823	11,26,38,020
Current Liabilities	3	90,40,259	76,76,830
		41,88,23,843	46,22,25,934
APPLICATIONS OF FUNDS			
Fixed Assets	4	4,65,19,212	4,26,06,545
Investments	5	18,49,82,416	23,30,47,536
Current Assets	6	18,22,13,539	18,04,91,468
Loans & Advances	7	51,08,677	60,80,385
		41,88,23,843	46,22,25,934
Significant Accounting Policies & Notes to Accounts	15	-	1

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 Wath Roy

President

Amit Kumar Dasgupta Treasurer

Dr S N Chaudhuri

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

INCOME	Sch	Current Year	Amount in Rupees Previous Year
Grant & Donations	8	57,00,39,372	54,13,73,009
Investment Income	9	1,90,10,275	1,96,55,964
Income from Own Resources	10	61,92,164	1,19,55,228
		59,52,41,811	57,29,84,201
EXPENDITURE		,,,	0.,2,01,201
Programme Cost	11	58,63,70,247	53,68,71,889
Personnel Cost	12	1,94,47,882	1,05,87,769
Institutional & Adminstrative cost	13	1,24,81,964	87,47,009
Financial Expenses	14	8,00,377	5,76,982
		61,91,00,470	55,67,83,648.47
Excess of Income over Expenditure (Bef	fore Depreciation)	(2,38,58,659)	1,62,00,553
Depreciation		46,25,663	42,14,747
Excess of Income over Expenditure (After Appropriation	er Depreciation)	(2,84,84,322)	1,19,85,806
General Fund		(2,84,84,322)	1,19,85,806
		(2,84,84,322)	1,19,85,806
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: 25053959BMNRSA6699

On Behalf of Governing Body

Dr. Manabendra Nath Roy

President /

Amit Kumar Dasgupta Treasurer

Dr S N Chaudhuri

CHILD IN NEED INSTITUTE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS		PAYMENTS			
Particulars	Amount (Rs.)	Amount (Rs.)	Particulars	Amount (Rs.)	Amount (Rs.)
Opening Balance			Project Expenses		58,49,65,949
(a) Cash in Hand	70,873		1 roject Expenses		30,47,03,74
(b) Cash at Bank	13,96,87,879				
(b) Such at Danie	15,7 5,5 1,5 17	13,97,58,752	Institutional Overhead	1	
Grant Received during the year		, , ,,	(a) Personnel	1,80,14,930	
			(b) Institutional &		
(a) Project Grant	53,97,90,491		Administrative Cost	1,24,81,539	
(b) Interest on Project Grant	13,92,951		(c) Financial	8,00,377	3,12,96,846
(c) Free & Unrestricted Donations	22,89,008				
	100000000000000000000000000000000000000	54,34,72,450			
			Purchase of Fixed Assets		80,26,33
Income from Own Resources		72,63,326			
			WIP (Software Exto)		1,77,000
Investment and Others Interest					
Income from Fixed Deposit	1,34,45,580		Programme Advance		6,66,71
Income from Bank Interest	37,25,834				
Income from others Interest	3,49,479		Security Deposit		5,73,41
		1,75,20,893			
Investment During The Year		4,80,65,120			
Staff Advance	4 -	15,582			
Income Tax Refund		45,92,092	*		
		,-,-,-	Closing Balance		
			(a) Cash in Hand	55,019	
			(b) Cash at Bank	13,49,26,943	
					13,49,81,96
TOTAL		76,06,88,213	TOTAL		76,06,88,213

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

SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR 2024-2025

Basis of Preparation of Financial Statements:

The financial statements have been prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under historical cost convention on accrual basis. Gaap comprises accounting standards notified by the Institute of Chartered Accountants of India (ICAI), and the other pronouncements of ICAI, especially the technical guide on accounting and auditing in not-for-profit organization, modified to some extent to meet the accounting compliances of the donor organizations. The accounting principles as prescribed in the "Technical Guide on Accounting of CSR Funds by Third Parties" issued by the ICAI in maintaining accounts related to CSR grant could not be followed due to different reporting compliances of the different donor organizations.

2. Use of Estimates:

The preparation of the financial statements in conformity with GAAP required management to make estimates and assumptions that affect the reported amounts of contributions and expenses during the reporting period, reported balance of assets and liabilities, and disclosure of contingent assets and liabilities as at the date of the financial statements. Actual revision to accounting estimates is recognized prospectively in current and future periods.

3. Fixed Assets & Depreciation:

Fixed Assets are carried at cost of acquisition or construction less accumulated depreciation and accumulated impairment losses, if any, except in case of land which is carried at cost. Cost comprises the purchase price and any cost attributable to bring the asset to its working condition for its intended use.

For assets purchase from projects funds, a project assets reserve fund is created for an equivalent amount of the asset purchased during the year. Assets individually costing Rupees Five Thousand or less are charged off as expenditure in the year of purchase.

Depreciation on fixed assets is provided under written down value method based on the estimated useful life of the asset at the pre-determined rates.

4. Grants & Donation Recognition:

Specific Grants (Project Grants): Grants and donations of this nature are recognized as income in the period in which the related expenses are incurred, and all conditions attached with the grants or donations are complied with. Contributions from donors for specific projects are disclosed as restricted funds in the schedules to the balance sheet as Grant Surplus Reserve. Unutilized balance amount is carried forward in the restricted fund for use in future periods.

For CHILD IN NEED INSTITUTE

President

Treasurer



Unrestricted Grants (Free Grants): The grants received without any specific condition attached to the donation are recognized as income in the period of receipt.

Grants or donations received in foreign currency are recorded at the amount credited into the bank account at the prevalent exchange rate on the date of transaction.

Contributions received in kind are accounted in the books in the year of receipt based of the cost of materials received and the declaration made by the donor.

Other Income

Interest Income for all investments is recognized using the time-proportion method.

Expenditure:

Expenditure is recognized when it is probable that the consumption or loss of future economic benefits resulting in reduction in assets and/or an increase in liabilities has occurred and the amount can be measured reliably.

Expenditure encompasses both, expenses that arise in the course of ordinary activities of the Society as well as losses. Expenses that arise in the course of ordinary activities include monetary expenses such as programme implementation expenses, office administration/maintenance expenses, salaries and other employee benefits and non-monetary expenses such as depreciation, other programme expenses.

7. <u>Investments</u>:

Long-term investments are stated at cost and are suitably adjusted to recognize permanent diminution in value, if any. Current Investment are valued at cost or market value, whichever is lower.

8. Current Assets:

Project receivable as disclosed in the schedules to the balance sheet represents those amounts which the Society has spent against approved and sanctioned projects but grants from donors have not been received in full for the reporting period.

9. Cash & Bank Balances:

All Bank Accounts in the name of the Institute maintained at various locations have been duly reconciled.

10. Retirement Benefits:

Retirement benefits towards Leave Encashment are accounted on Cash Basis. For liability towards Gratuity, a fund has been created by the society by correspondingly debiting personnel cost. The society deposits an amount received from donors in a designated bank account towards Gratuity. Payment is accounted on cash basis.

For CHILD IN NEED INSTITUTE

President Treasure

11. **Provision & Contingencies:**

A provision is recognized when the Society has a present obligation as a result of a past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

A contingent liability is disclosed where there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Contingent assets are neither recognized nor disclosed in the financial statements.

12. Taxation:

The Society is exempt from Income tax under Section 12AA of the Income Tax Act, 1961.

Since the Society is exempt from income tax, no deferred tax (asset or liability) is required to be recognized in respect of timing differences.

13. Segment Reporting:

The operations predominantly relate to providing charitable services and accordingly this is the only reportable segment. Therefore, the Society has only one segment of "Charitable Work" and one geographic segment "India".

- Loans & Advances, Project Receivables/Payables are subject to confirmation 14. from respective parties.
- The entity has considered internal and external information up to date of the 15. approval of financial statements in assessing the recoverability of receivables, cash and cash equivalent and investments.

NOTES TO THE ACCOUNTS FOR THE YEAR 2024-2025

- Related Party Disclosure: The entity has procured services and nutritional 1. supplement for its health projects amounting to Rs. 2,17,43,085/- from CINI Community Initiatives which is a Related Party of the Institute during the FY 2024-25.
- 2. A Corpus Donation is a long-term donation made to an NGO that is intended to function as the organization's Capital. Such Corpus donations are supported by specific written direction from the donors regarding its objective and it appears on the liability side of the Balance Sheet as a General Fund. During the FY 2024-25 no amount of donation has been received as Corpus Donation.
- The entity has constituted an Internal Committee in accordance with the 3. provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ('POSH Act') to address complaints related to sexual harassment at the workplace. During the year, no complaints were received or disposed of by the Internal Committee under the POSH Act.

For CHILD IN NEED, INSTITUTE

resident

Treasurer Secretary

4. <u>Unpaid Obligation</u>

Total amount of Rs. 46.76 lac (approx.) has been treated as Unpaid Obligation in the Financial Statements ending on 31.03.2025. Out of the same, total amount of Rs. 26.25 lac (approx.) are lying in the Books of Accounts since long period.

5. Unadjusted Programme Advance

The Institute has a balance of Programme Advance to external organizations of Rs. 15.48 lac (approx.), out of which advances to the extent of Rs. 6.11 lac (approx.) has been lying unadjusted since long period. A stringent effort will be performed to recover the amount.

6. Project Fund Receivables

Total amount of Rs. 5.48 Cr. (approx.) has been treated as Project Fund Receivables in the Financial Statements ending on 31.03.2025. Out of the same, total amount of Rs. 2.81 Cr. (approx.) are lying in the Books of Accounts since long period. Confirmation of granting Agency in respect of assurance of receiving such fund will be obtained from the donor organizations.

7. Grants Surplus Reserve

Unspent grant of Rs. 9.39 Cr. (approx.) has been treated as Grants Surplus Reserve in the Financial Statements ending on 31.03.2025. Out of the same, total amount of Rs. 1.85 Cr. (approx.) are lying in the Books of Accounts as residual amount of various projects since long period and the same will be used for project purposes.

Fixed Assets

Fixed Assets Register has been maintained by all units except Murshidabad Unit which has not updated such register. Identification numbers were not observed on all assets and not maintained on the Register. During the financial year, the management has not conducted physical verification of Fixed Assets of some units which should be performed once in a year.

9. <u>Development of software "Work Management System"</u>

As per the Purchase Order, the software development assignment awarded to Exto Projects Solutions Private Limited was expected to be completed by December 2023. On verification, it is noted that the development work has not been completed in full, and certain agreed deliverables remain pending. Payments amounting to Rs. 30.09 lakh have been released towards software development which has been treated as Work-In-Progress in FY 2024-25 and will be capitalized when the work is fully completed, formally handed over and being ready to use.

In addition, recurring user linked charges (per user per month) are being paid since April 2024 based on the completed modules which are being used by the team members. The organization has informed that it is in continuous discussion with the vendor for fulfilment of the balance deliverables.

Daulatpur Pailan 24-Prgs. (S)

Treasurer

- 10. No legal proceedings are pending against entity as at the end of the reporting period.
- 11. The provisions of the Right to Information Act, 2005 are not applicable to the entity.

For Roy Ghosh & Associates (Chartered Accountants)

Firm Registration No.- 320094E

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

Place: Kolkata

Date: 6th September 2025

On Behalf of Governing Body

Dr. Manabendra Nath Roy

//President

Amit Kumar Dasgupta Treasurer

> Dr S N Chaudhuri Secretary

FOREIGN CONTRIBUTION AUDIT REPORT

2024-2025



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

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FOREIGN CONTRIBUTION ACCOUNT Balance Sheet as at 31st March 2025

		Current Year	Amount in Rupees Previous Year
SOURCES OF FUNDS	SCH	Garrent Tear	ricvious rear
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 Assessts & Circlificant			3=1
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

FOREIGN CONTRIBUTION ACCOUNT

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

INCOME	Sch	Current Year	Amount in Rupees 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 & Adminstrative 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 De	epreciation)	(1,69,77,426)	7,72,015
Depreciation		22,70,858	23,43,200
Excess of Income over Expenditure (After Dep Appropriation	oreciation)	(1,92,48,284)	(15,71,185)
General Fund		(1,92,48,284) (1,92,48,284)	
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: 2505 3959BMNR\$A6699

On Behalf of Governing Body

Dr. Manabendra Nath Roy President

Amit Kumar Dasgupta

Treasurer

Dr S N Chaudhuri

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				20,23,20,133	
(b) Cash at Bank	6,93,15,453					
		6,93,39,628		1 .		
Grant Received during the year			Institutional Overhead			
(a) Project Grant	22,47,02,936		(a) Personnel	1,19,87,415		
			(b) Administration & Institutional			
(b) Interest on Project Grant	5,34,543		Cost	86,37,358		
(c) Free & Unrestricted Donations	68,862		(c) Financial	1,82,588		
		22,53,06,341			2,08,07,361	
			Purchase of Fixed Assets		4,11,124	
Investment and Others Interest			WIP -(Software Exto)		1,77,000	
Income from Fixed Deposit	1,22,97,846		66		25 4465	
Income from Bank Interest	15,49,218		Security Deposit		36,220	
		1,38,47,064				
Income Tax Refund		27,94,855				
Investment During The Year		3,69,87,259		- 1		
			Closing Balance			
		77	(a) Cash in Hand	18,329	8	
			(b) Cash at Bank	7,45,04,958		
			10.20		7,45,23,287	
TOTAL		34,82,75,146	TOTAL		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: 2505395 9 BMNRS A 6699

On Behalf of Governing Body

Dr. Manabendra Nath Roy President

11

Amit Kumar Dasgupta Treasurer

Dr S N Chaudhuri

NON FOREIGN CONTRIBUTION AUDIT REPORT

2024-2024



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

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E- MAIL:cini@cinindia.org;

Visit us: www.cini-india.org

NON FOREIGN CONTRIBUTION ACCOUNT Balance Sheet as at 31st March 2025

		Current Year	Amount in Rupees Previous Year
SOURCES OF FUNDS	SCH		Trevious rear
General Fund	1	10,29,02,875	11,21,38,913
Specific Funds	2 2	3,40,32,594	3,23,44,056
Current Liabilities	3	66,39,193	70,52,252
		14,35,74,662	15,15,35,220
APPLICATIONS OF FUNDS			
Fixed Assets	4	2,11,93,975	1,59,33,574
Investments	5	1,55,19,505.28	2,65,97,366
Current Assets	6	10,33,98,733	10,60,03,011
Loans & Advances	7	34,62,449	30,01,269
		14,35,74,662	15,15,35,220
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: 2505 3959BMNRSA6699

On Behalf of Governing Body

Dr. Manabondra Nath Roy

President

Amit Kumar. Dasgupta Treasurer

Dr S N Chaudhuri Secretary

NON FOREIGN CONTRIBUTION ACCOUNT Income & Expenditure Account for the year ended 31st March 2025

		Amount in Rupees		
INCOME	Sch	Current Year	Previous Year	
00				
Grant & Donations	8	32,68,46,676	27,70,60,043	
Investment Income	9	38,01,244	32,96,855	
Own Resources	10	61,92,164	1,18,28,256	
		33,68,40,084	29,21,85,154	
EXPENDITURE				
Programmes Cost	11	33,33,99,874	27,26,85,061	
Personnel Cost	12	58,90,682	28,59,578	
Institutional & Administratve Cost	13	38,12,972	8,99,072	
Financial Expenses	14	6,17,789	3,12,905	
		34,37,21,317	27,67,56,616	
Excess of Income over Expenditure(Before De	epreciation)	(68,81,233)	1,54,28,538	
Depreciation		23,54,805	18,71,547	
Excess of Income over Expenditure(After Dep	oreciation)	(92,36,038)	1,35,56,991	
Appropriation				
General Fund		(92,36,038)	1,35,56,991	
		(92,36,038)	1,35,56,991	
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: 25053959 BMNRSA6699

On Behalf of Governing Body

Dr. Manabendra Nath Roy

President

Amit Kumar. Dasgupta Treasurer

Dr S N Chaudhuri

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

RECEIPTS			PAYMENTS			
Particulars	Amount (Rs.)	Amount (Rs.)	Particulars	Amount (Rs.)	Amount (Rs.)	
Opening Balance			Project Expenses		33,26,45,795	
(a) Cash in Hand	46,698		Troject Expenses		33,20,43,793	
(b) Cash at Bank	7,03,72,426		1	1		
()	.,,,,	7,04,19,124	1			
Grant Received during the year		, , , , , , , , , ,	Institutional Overhead			
(a) Project Grant	31,50,87,554		(a) Personnel	60,27,515		
			(b) Institutional &	00,21,515		
(b) Interest on Project Grant	8,58,408		Administrative Cost	38,44,181		
(c) Free & Unrestricted Donations	22,20,146		(c) Financial	6,17,789		
		31,81,66,108			1,04,89,485	
Income from Own Resources		72,63,326	Purchase of Fixed Assets		76,15,206	
Investment and Others Interest			Programme Advance		6,66,713	
Income from Fixed Deposit	11,47,734				0,00,713	
Income from Bank Interest	21,76,616					
Income from others Interest	3,49,479	36,73,829	Security Deposit		5,37,193	
Staff Advance		15,582				
Investment During The Year		1,10,77,861				
Income Tax Refund		17,97,237				
			Closing Balance			
			(a) Cash in Hand	36,690		
			(b) Cash at Bank	6,04,21,985		
				0,0 ,,21,203	6,04,58,675	
TOTAL		41,24,13,067	TOTAL		41,24,13,067	

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

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

Place: Kolkata

Date: 6th September 2025

Date: 6th September 2505 395 98MNRS A66 99

On Behalf of Governing Body

Dr. Manabe a Nath Roy President

Amit Kumar Dasgupta

Treasurer

Dr S N Chaudhuri Secretary