CONSOLIDATED

AUDIT REPORT

2025-2026

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

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KGRS & CO
Chartered Accountants

Chatterjee International Centre
17th Floor, Flat No. 13
33A, J. L. Nehru Road
Kolkata - 700 071
Tel : (033) 4005 6199

INDEPENDENT AUDITOR'S REPORT

To the Members of Child In Need Institute

Opinion

We have audited the accompanying financial statements of **Child In Need Institute** ('the Society'), which comprise the Balance Sheet as at 31 March 2026, the Income and Expenditure Account, and the Receipts & Payments Account for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI') and other accounting principles generally accepted in India, including of the state of affairs of the Society at 31 March 2026, its financial performance, deficit of expenditure over income and its receipts and payments for the year ended on that date.

Basis for Opinion

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.

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

The Society's Management is responsible for preparation and presentation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the Society in accordance with the Accounting Standards issued by the ICAI and other accounting principles generally accepted in India. This responsibility also includes design, implementation and maintenance of adequate internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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.

Those Charged with Governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism 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 controls;

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

- 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

We also 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

As required under the other regulatory requirements, we report as under for the year ended 31st March 2026:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.

c) The Balance Sheet, Statement of Income & Expenditure and Receipts and Payments account dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standard issued by ICAI.

e) According to the information provided to us, no property or funds of the Society were applied for any object or purpose other than the object or purpose of the Society.

For and on behalf of
KGRS & CO
Chartered Accountants
Firm Registration No. 310014E

Dhrubajit Debnath

KGRS & CO. KOLKATA Chartered Accountants

(D. Debnath)
Partner
Membership No. 309841
UDIN: 26309841MIVCWY3682

Place: Kolkata
Date: 27th August 2026

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

Balance Sheet as at 31st March 2026

Amount in Rupees

SOURCES OF FUNDS	Sch	Current Year	Previous Year
General Fund	1	27,30,88,629	31,37,61,761
Specific Funds	2	12,09,90,897	9,60,21,823
Current Liabilities	3	85,66,236	90,40,259
		40,26,45,762	**41,88,23,843**
APPLICATIONS OF FUNDS			
Fixed Assets	4	4,84,93,795	4,65,19,212
Investments	5	20,43,44,930	18,49,82,416
Current Assets	6	14,49,49,432	18,22,13,539
Loans & Advances	7	48,57,605	51,08,676
		40,26,45,762	**41,88,23,843**
Significant Accounting Policies & Notes to Accounts	15		

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

For KGRS & CO.

(Chartered Accountants)

Firm Reg No. 310014E

KGRS & CO. KOLKATA Chartered Accountants

(D.Debnath, Partner)

Membership No.-309841

Place: Kolkata

Date: 27th August 2026

UDIN:

26309841MIVCWY3682

On Behalf of Governing Body

CHILD IN NEED INSTITUTE Daulatpur Pailan 24-Pgs.(S) CINI

Dr. Manabendra Nath Roy

President

Amit Kumar Dasgupta

Treasurer

Dr Indrani Bhattacharyya Chakraborty

Secretary

CHILD IN NEED INSTITUTE

DAULATPUR, PAILAN, VIA- JOKA, DIST-SOUTH 24 PARGANAS, KOLKATA-700104

CONSOLIDATED

Income & Expenditure Account for the year ended 31st March 2026

			Amount in Rupees
INCOME	**Sch**	**Current Year**	**Previous Year**
Grant & Donations	8	54,94,44,860	57,00,39,372
Investment Income	9	1,73,23,079	1,90,10,275
Income from Own Resources	10	73,29,836	61,92,164
		57,40,97,775	**59,52,41,811**
EXPENDITURE			
Programme Cost	11	56,26,38,326	58,63,70,247
Personnel Cost	12	3,29,70,545	1,94,47,882
Institutional & Adminstrative cost	13	1,61,45,453	1,24,81,964
Financial Cost	14	3,65,391	8,00,377
		61,21,19,714	**61,91,00,470**
Surplus/(Defecit) (Before Depreciation & Amortisation)		**(3,80,21,938)**	**(2,38,58,659)**
Depreciation & Amortisation		51,51,193	46,25,663
Surplus/(Deficit) (After Depreciation & Amortisation)		**(4,31,73,131)**	**(2,84,84,322)**
Appropriation			
Surplus/(Deficit) for the year transfer to General Fund		(4,31,73,132)	(2,84,84,322)
		(4,31,73,132)	**(2,84,84,322)**
Significant Accounting Policies & Notes to Accounts	15		

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

For KGRS & CO.

(Chartered Accountants)

Firm Reg No. 310014E

KGRS & CO. KOLKATA Chartered Accountants

(D.Debnath, Partner)

Membership No.-309841

Place: Kolkata

Date: 27th August 2026

UDIN:

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On Behalf of Governing Body

Dr. Manabendra Nath Roy

President

CHILD IN NEED INSTITUTE Daulatpur Pailan 24-Pgs.(S) CINI

Amit Kumar Dasgupta

Treasurer

Dr Indrani Bhattacharyya Chakraborty

Secretary

CHILD IN NEED INSTITUTE
DAULATPUR, PAILAN, VIA- JOKA, DIST-SOUTH 24 PARGANAS, KOLKATA-700104
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

RECEIPTS			PAYMENTS		
Particulars	**Amount (Rs.)**	**Amount (Rs.)**	**Particulars**	**Amount (Rs.)**	**Amount (Rs.)**
Opening Balance			Project Expenses		56,32,34,518
(a) Cash in Hand	55,019				
(b) Cash at Bank	13,49,26,943				
		13,49,81,962	**Institutional Overhead**		
Grant Received during the year			(a) Personnel Cost	3,51,08,846	
			(b) Institutional &		
(a) Project Grant	59,07,03,406		Administrative Cost	1,61,16,212	
(b) Interest on Project Grant	13,78,872		(c) Financial Cost	3,65,391	
(c) Free & Unrestricted Donations	21,59,443				5,15,90,448
Less : Given to Partner NGO	(12,50,000)				
		59,29,91,721			
Income from Own Resources		64,44,916	Purchase of Fixed Assets		46,25,776
Investment and Others Interest					
Income from Fixed Deposit	1,30,15,696		Security Deposit		1,60,508
Income from Bank Interest	26,89,311				
Interest from security deposit	33,813				
Income from others Interest	1,34,311				
		1,58,73,131			
Staff Advance		7,384	Investment During The Year		1,93,62,515
Programme Advance		5,57,121			
Income Tax Refund		24,42,059			
			Closing Balance		
			(a) Cash in Hand	46,021	
			(b) Cash at Bank	11,42,78,509	
					11,43,24,530
TOTAL		**75,32,98,294**	**TOTAL**		**75,32,98,294**

For KGRS & CO.
(Chartered Accountants)
Firm Reg No. 310014E

Shubajit Debnath

KGRS & CO. KOLKATA Chartered Accountants

(D.Debnath, Partner)
Membership No.-309841
Place: Kolkata
Date: 27th August 2026
UDIN:

26309841MIVCWY3682

CHILD IN NEED INSTITUTE Daulatpur Pailan 24-Pgs.(S) CINI

On Behalf of Governing Body

Dr. Manabendra Nath Roy
President

Amit Kumar Dasgupta
Treasurer

Indrani Bhattacharyya

Dr Indrani Bhattacharyya Chakraborty
Secretary

CHILD IN NEED INSTITUTE

Schedule 15

PART A - SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR 2025-2026

1. Organisation background

Child In Need Institute ("the Society") is a Society registered under the West Bengal Societies Registration Act XXVI of 1961 on 30th December 1975, bearing registration number SO0/17076, having its registered office at Daulatpur, Pailan Via Joka, 24 Parganas (S), West Bengal 700104. The object of the Society is to ensure that Children and adolescents achieve their right to health, nutrition, education, protection and participation by making duty bearers and community responsive to their well-being.

The Society has following registration under various laws-

a) The Society has been granted an exemption under section 12A of the Income Tax Act, 1961 vide letter no. 443/WB.VII of 1976-77 dated 15 November 1976 which has been renewed vide registration number AAATC4674N25KL01 dated 08 February 2026 and valid till AY 2031-32. The Society has also obtained exemption u/s 80G(5)(vi) of the Income Tax Act, 1961 vide order number DIT(E)/538/8E/141/76-77 dated 23 October 2008 which has been renewed vide registration number AAATC4674N25KL01 dated 08 February 2026 and valid till AY 2031-32.

b) The society is also registered under the Foreign contribution (Regulation) Act, 1976 [FCRA 1976] bearing registration number 147110006 vide letter No. II/21022/74(6)/84 FCRA III. Section 11 of the Foreign contribution (Regulation) Act, 2010 [FCRA 2010] provided for deemed registration of existing Societies under FCRA 2010 for a period of five years from the date of FCRA 2010 coming into force. As per letter No. 0300010542016, dated 04 May 2016, the FCRA registration of the society was renewed for a period of five years from 1 November 2016 to 31 October 2021 and further renewal was extended till 31 March 2022 through Ministry of Home Affairs general notification. Further, as per letter No. 0300037482021, dated 25 February 2022, the FCRA registration of the society has been renewed for a period of five years from 1 April 2022 to 31 March 2027.

2. Basis of Preparation of Financial Statements:

The financial statements have been prepared and presented on going concern basis 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 for Not-for-Profit Organizations", modified to some extent to meet the accounting compliances of the donor organizations. The accounting principles as prescribed in the "Technical

KGRS & CO. KOLKATA Chartered Accountants

For CHILD IN NEED INSTITUTE

President Treasurer Secretary

CHILD IN NEED INSTITUTE Daulatpur 24-Prgs.(S) CINI

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.

3. **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 liabilities as at the date of the financial statements. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results may differ from these estimates and the differences between the actual and the estimates are recognised in the periods in which the actual amounts are known/materialise.

4. **Fixed Assets and Intangible Assets**:

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 assets purchased during the year. Assets individually costing Rupees Five Thousand or less are charged off as expenditure in the year of purchase.

Intangible assets (includes computer software) are recorded at the consideration paid for acquisition including taxes, duties and installation.

5. **Depreciation and Amortisation**

Depreciation on fixed assets is provided under written down value method on a pro-rata basis using the following rates as prescribed in the Income Tax Act 1961.

Particulars	Rate of Depreciation
Building	10%
Furniture & Fixtures	10%
Office Equipment's & Smart TV	15%
Motor Vehicles	15%
Computers, Printers & Software	40%
Electric Installations	10%
Air Conditioners	15%
Generators	15%
Tube well	15%
Other Miscellaneous Assets	15%

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For CHILD IN NEED INSTITUTE

President Treasurer Secretary

CHILD IN NEED INSTITUTE Daulatpur Pargan 24-Prgs. (S) CINI

6. **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.

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.

Donation in Kind: Property, Plant & Equipment includes Land & Building received as donation or gift in kind is recognized in the books of account as Property, Plant & Equipment and corresponding amount has been included with the Capital Fund. The value of donation in kind considered in the books at the estimated market value or fair market value determined through independent valuer / appraiser.

7. **Investments**:

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. **Other Income**:

Interest Income for all investments is recognized using the time-proportion method and all other income recognised on accrual basis.

11. **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

KGRS & CO KOLKATA Chartered Accountants

For CHILD IN NEED INSTITUTE

President Treasurer Secretary

CHILD IN NEED INSTITUTE Daulatpur 24 Pgs. (S) CINI

administration/maintenance expenses, salaries and other employee benefits and non-monetary expenses such as depreciation, other programme expenses.

12. Employee Benefits:

Short Term Employee Benefits

Benefits payable within one year are recognized as expense in the Statement of Profit and Loss in the year in which the employee services are rendered.

Retirement Benefits

For liability towards Gratuity, a fund has been created by society by correspondingly debiting personnel cost. Society deposits an amount received from donors in a designated bank account towards Gratuity Fund. Payment is accounted on cash basis.

Defined Contribution Plans

Contributions to the Provident Fund and the Pension Fund, made to the office of the Employees' Provident Fund Commissioner under Employees' Provident Fund and Miscellaneous Provisions Act, 1952 and Employees' State Insurance Scheme, are charged as expense for the year.

13. Leases

Operating lease:
Leases where the lessor effectively retains substantially all the risk and benefits of ownership over the lease term are classified as operating lease. Operating lease payments are recognised as an expense in the Income and Expenditure Account.

14. 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.

Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise, or is a present obligation that arises from past events but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made. Contingent assets are neither recognized nor disclosed in the financial statements.

15. Taxation:

The Society is exempt from Income tax under Section 12AB 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.

KGRS & CO. KOLKATA Chartered Accountants

For CHILD IN NEED INSTITUTE

President Treasurer Secretary

CHILD IN NEED INSTITUTE Daulatpur Pailan CINI

16. **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".

17. Loans & Advances, Project Receivables/Payables are subject to confirmation from respective parties.

18. The entity has considered internal and external information up to date of the approval of financial statements in assessing the recoverability of receivables, cash and cash equivalent and investments.

PART B - NOTES TO THE ACCOUNTS FOR THE YEAR 2025-2026

1. **Related Party Disclosure:**

Details of related parties including summary of transactions entered into by the society during the year ended 31st March 2026 are given below:

Related Party	Relationship
CINI Community Initiatives	Secretary of CINI, Dr.S.N.Chaudhuri is Chairman in CINI Community Initiatives
Dr. Indrani Bhattacharyya - Key Managerial Personnel	Chief Executive Officer (CEO) of CINI

Transaction during the year:

Name of Related party	Nature of Transaction	Payments in FY 2025-26 (Rs)	Balances as on 31.03.2026
CINI Community Initiatives	Consultancy work	Rs. 49,82,000	-
Dr. Indrani Bhattacharyya	Remuneration to CEO	Rs. 29,69,363	-

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 FY 2025-26 no amount of donations has been received as Corpus Donation.

3. The entity has constituted an Internal Committee in accordance with the 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

KGHS & CO. KOLKATA Chartered Accountants

For CHILD IN NEED INSTITUTE

President Treasurer Secretary

CHILD IN NEED INSTITUTE Daulatpur 24-Prgs. (S) CINI

workplace. During the year, no complaints were received or disposed of by the Internal Committee under the POSH Act.

4. Unpaid Obligation
Total amount of Rs. 47.74 lac (approx.) has been treated as Unpaid Obligation in the Financial Statements ending on 31.03.2026.

5. Unadjusted Programme Advance
The Institute has a balance of Programme Advance to external organizations of Rs. 9.91 lac (approx.) on 31.03.2026.

6. Project Fund Receivables
Total amount of Rs.2.94 Cr. (approx.) has been treated as Project Fund Receivables in the Financial Statements ending on 31.03.2026.

7. Grants Surplus Reserve
Unspent grant of Rs. 11.29 Cr. (approx.) has been treated as Grants Surplus Reserve in the Financial Statements ending on 31.03.2026.

8. Effective 21 November 2025, the Government of India notified the Code on Wages 2019, the Industrial Relations Code 2020, the Code on Social Security 2020, and the Occupational Safety, Health & Working Conditions Code 2020 (collectively, the "New Labour Codes"). The Society is assessing the potential impact of these changes, pending notification of corresponding rules by various state governments in which CINI operates. Accordingly, no financial impact has been made on the financial statements for FY 2025-26. However, the Society will continue to monitor further developments and give appropriate accounting effects in the period the changes become effective.

9. Based on the information available with the Society and information furnished by the suppliers, no dues to Micro and Small Enterprises as required to be disclosed under Section 22 of the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006.

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.

12. Previous year figures have been rearranged wherever necessary to correspond to the current year's classification.

K.G.R.S. & CO. KOLKATA Chartered Accountants

For CHILD IN NEED INSTITUTE

President Treasurer Secretary

CHILD IN NEED INSTITUTE Dakshinpur Padan 24 Pgs. (S) CINI

FOREIGN CONTRIBUTION

AUDIT REPORT

2025-2026

help the mother
help the child...

CHILD IN NEED INSTITUTE

DAULATPUR, PAILAN, VIA JOKA

DIST-SOUTH 24 PARGANAS

KOLKATA-700104

WEST BENGAL

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CHILD IN NEED INSTITUTE

DAULATPUR, PAILAN, VIA- JOKA, DIST-SOUTH 24 PARGANAS, KOLKATA-700104

FOREIGN CONTRIBUTION ACCOUNT

Balance Sheet as at 31st March 2026

Amount in Rupees

		Current Year	Previous Year
SOURCES OF FUNDS	**SCH**		
General Fund	1	16,99,51,055	21,08,58,885
Specific Funds	2	6,32,74,675	6,19,89,229
Current Liabilities	3	3,79,303	24,01,067
		23,36,05,032	**27,52,49,181**
APPLICATIONS OF FUNDS			
Fixed Assets	4	2,40,17,580	2,53,25,237
Investments	5	17,96,49,862	16,94,62,911
Current Assets	6	2,83,43,245	7,88,14,806
Loans & Advances	7	15,94,345	16,46,228
		23,36,05,032	**27,52,49,181**
		-	-
Notes to Accounts & Significant Accounting Policies	15		

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

For KGRS & CO.

(Chartered Accountants)

Firm Reg No. 310014E

Dhrubajit Debnath

KGRS & CO. KOLKATA Chartered Accountants

(D.Debnath, Partner)

Membership No.-309841

Place: Kolkata

Date: 27th August 2026

UDIN:

26309841MIVCWY3682

On Behalf of Governing Body

Dr. Manabendra Nath Roy

President

CHILD IN NEED INSTITUTE Daulatpur Pailan 24-Pgs.(S) CINI

Amit Kumar Dasgupta

Treasurer

Indrani Bhattacharyya Chakraborty

Secretary

CHILD IN NEED INSTITUTE

DAULATPUR, PAILAN, VIA- JOKA, DIST-SOUTH 24 PARGANAS, KOLKATA-700104

FOREIGN CONTRIBUTION ACCOUNT

Income & Expenditure Account for the year ended 31st March 2026

INCOME	Sch	Current Year	Amount in Rupees Previous Year
Grant & Donations	8	16,21,04,182	24,31,92,696
Investment Income	9	1,43,73,840	1,52,09,031
Income from Own Resources	10	-	-
		17,64,78,022	**25,84,01,727**
EXPENDITURE			
Programme Cost	11	17,58,92,326	25,29,70,374
Personnel Cost	12	2,73,33,364	1,35,57,200
Institutional & Adminstrative cost	13	1,18,09,237	86,68,992
Financial Cost	14	1,48,524	1,82,588
		21,51,83,451	**27,53,79,154**
Surplus/(Deficit) (Before Depreciation & Amortisation)		**(3,87,05,429)**	**(1,69,77,426)**
Depreciation & Amortisation		22,02,401	22,70,858
Surplus/(Deficit) (After Depreciation & Amortisation)		**(4,09,07,830)**	**(1,92,48,284)**
Appropriation			
Surplus/(Deficit) for the year transfer to General Fund		(4,09,07,830)	(1,92,48,284)
		(4,09,07,830)	**(1,92,48,284)**
Significant Accounting Policies & Notes to Accounts	15		

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

For KGRS & CO.

(Chartered Accountants)

Firm Reg No. 310014E

KGRS & CO. KOLKATA Chartered Accountants

(D.Debnath, Partner)

Membership No.-309841

Place: Kolkata

Date: 27th August 2026

UDIN:

26309841MIVCWY3682

On Behalf of Governing Body

Dr. Manabendra Nath Roy

President

CHILD IN NEED INSTITUTE Daulatpur Pailan 24-Pgs.(S) CINI

Amit Kumar Dasgupta

Treasurer

Dr Indrani Bhattacharyya Chakraborty

Secretary

CHILD IN NEED INSTITUTE

DAULATPUR, PAILAN, VIA- JOKA, DIST-SOUTH 24 PARGANAS, KOLKATA-700104

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

(FOREIGN CONTRIBUTION)

RECEIPTS			PAYMENTS		
Particulars	**Amount (Rs.)**	**Amount (Rs.)**	**Particulars**	**Amount (Rs.)**	**Amount (Rs.)**
Opening Balance			Project Expenses		17,66,82,920
(a) Cash in Hand	18,329				
(b) Cash at Bank	7,45,04,958				
		7,45,23,287			
Grant Received during the year			**Institutional Overhead**		
(a) Project Grant	16,78,06,230		(a) Personnel Cost	2,88,22,410	
(b) Interest on Project Grant	1,78,628		(b) Administration & Institutional Cost	1,17,91,361	
		16,79,84,858	(c) Financial Cost	1,48,524	
					4,07,62,295
			Purchase of Fixed Assets		8,94,744
Investment and Others Interest					
Income from Fixed Deposit	1,17,90,740		Security Deposit		63,712
Income from Bank Interest	12,73,016				
		1,30,63,756			
			Investment During The Year		1,01,86,952
Income Tax Refund		13,61,967			
			Closing Balance		
			(a) Cash in Hand	15,352	
			(b) Cash at Bank	2,83,27,893	
					2,83,43,245
TOTAL		**25,69,33,868**	**TOTAL**		**25,69,33,868**

For KGRS & CO.
(Chartered Accountants)
Firm Reg No. 310014E

(D.Debnath, Partner)
Membership No.-309841
Place: Kolkata
Date: 27th August 2026
UDIN:
26309841MIVCWY3682

On Behalf of Governing Body

Dr. Manabendra Nath Roy
President

Amit Kumar Dasgupta
Treasurer

Dr Indrani Bhattacharyya Chakraborty
Secretary

NON FOREIGN CONTRIBUTION AUDIT REPORT

2025-2026

help the mother
help the child...

CHILD IN NEED INSTITUTE

DAULATPUR, PAILAN, VIA JOKA

DIST-SOUTH 24 PARGANAS

KOLKATA-700104

WEST BENGAL

INDIA

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CHILD IN NEED INSTITUTE

DAULATPUR, PAILAN, VIA- JOKA, DIST-SOUTH 24 PARGANAS, KOLKATA-700104

NON FOREIGN CONTRIBUTION ACCOUNT

Balance Sheet as at 31st March 2026

			Amount in Rupees
SOURCES OF FUNDS	SCH	Current Year	Previous Year
General Fund	1	10,31,37,574	10,29,02,875
Specific Funds	2	5,77,16,222	3,40,32,594
Current Liabilities	3	81,86,933	66,39,193
		16,90,40,729	**14,35,74,662**
APPLICATIONS OF FUNDS			
Fixed Assets	4	2,44,76,215	2,11,93,975
Investments	5	2,46,95,068	1,55,19,505
Current Assets	6	11,66,06,186	10,33,98,733
Loans & Advances	7	32,63,260	34,62,449
		16,90,40,729	**14,35,74,662**
Notes to Accounts & Significant Accounting Policies	15	-	-

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

For KGRS & CO.

(Chartered Accountants)

Firm Reg No. 310014E

KGRS & CO. KOLKATA Chartered Accountants

(D.Debnath, Partner)

Membership No.-309841

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Secretary

CHILD IN NEED INSTITUTE

DAULATPUR, PAILAN, VIA- JOKA, DIST-SOUTH 24 PARGANAS, KOLKATA-700104

NON FOREIGN CONTRIBUTION ACCOUNT

Income & Expenditure Account for the year ended 31st March 2026

Amount in Rupees

INCOME	Sch	Current Year	Previous Year
Grant & Donations	8	38,73,40,679	32,68,46,676
Investment Income	9	29,49,239	38,01,244
Own Resources	10	73,29,836	61,92,164
		39,76,19,754	**33,68,40,084**
EXPENDITURE			
Programmes Cost	11	38,67,46,000	33,33,99,874
Personnel Cost	12	56,37,181	58,90,682
Institutional & Administratve Cost	13	43,36,216	38,12,972
Financial Cost	14	2,16,866	6,17,789
		39,69,36,263	**34,37,21,317**
Surplus/(Deficit) (Before Depreciation & Amortisation)		**6,83,491**	**(68,81,233)**
Depreciation & Amortisation		29,48,792	23,54,805
Surplus/(Deficit) (After Depreciation & Amortisation)		**(22,65,301)**	**(92,36,038)**
Appropriation			
Surplus/(Deficit) for the year transfer to General Fund		(22,65,301)	(92,36,038)
		(22,65,301)	**(92,36,038)**
Significant Accounting Policies & Notes to Accounts	15		

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

For KGRS & CO.

(Chartered Accountants)

Firm Reg No. 310014E

KGRS & CO. KOLKATA Chartered Accountants

(D.Debnath, Partner)

Membership No.-309841

Place: Kolkata

Date: 27th August 2026

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On Behalf of Governing Body

Dr. Manabendra Nath Roy

President

CHILD IN NEED INSTITUTE Daulatpur Pailan 24-Pgs.(S) CINI

Amit Kumar Dasgupta

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Secretary

CHILD IN NEED INSTITUTE
DAULATPUR, PAILAN, VIA- JOKA, DIST-SOUTH 24 PARGANAS, KOLKATA-700104
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026
(NON-FOREIGN CONTRIBUTION)

RECEIPTS			PAYMENTS		
Particulars	Amount (Rs.)	Amount (Rs.)	Particulars	Amount (Rs.)	Amount (Rs.)
Opening Balance			Project Expenses		38,65,51,598
(a) Cash in Hand	36,690				
(b) Cash at Bank	6,04,21,985				
		6,04,58,675			
Grant Received during the year			**Institutional Overhead**		
(a) Project Grant	42,28,97,176		(a) Personnel Cost	62,86,436	
(b) Interest on Project Grant	12,00,244		(b) Institutional & Administrative Cost	43,24,851	
(c) Free & Unrestricted Donations	21,59,443		(c) Financial Cost	2,16,866	
Less : Given to Partner NGO	-12,50,000				1,08,28,153
		42,50,06,863			
Income from Own Resources		64,44,916	Purchase of Fixed Assets		37,31,032
Investment and Others Interest					
Income from Fixed Deposit	12,24,956		Security Deposit		96,796
Income from Bank Interest	14,16,295				
Interest from security deposit	33,813				
Income from others Interest	1,34,311				
		28,09,375			
Staff Advance		7,384	Investment During The Year		91,75,563
Programme Advance		5,57,121			
Income Tax Refund		10,80,092			
			Closing Balance		
			(a) Cash in Hand	30,669	
			(b) Cash at Bank	8,59,50,615	
					8,59,81,284
TOTAL		**49,63,64,426**	**TOTAL**		**49,63,64,426**

For KGRS & CO.
(Chartered Accountants)
Firm Reg No. 310014E

Shrabajit Debnath

(D.Debnath, Partner)
Membership No.-309841
Place: Kolkata
Date: 27th August 2026
UDIN:
26309841MIVCWY3682

On Behalf of Governing Body

Dr. Manabendra Nath Roy
President

Amit Kumar Dasgupta
Treasurer

Indrani Bhattacharyya

Dr Indrani Bhattacharyya Chakraborty
Secretary