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

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

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CHILD IN NEED INSTITUTE

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

FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of the Balance Sheet as at 31st March 2026

		Current Year	Amount in Rupees Previous Year
Schedule 1: General Fund			
Capital Account		4,69,62,752	6,58,76,036
Add : Value of Capital Assets received in kind		-	3,35,000
Add :Surplus/(Deficit)		(4,09,07,830)	(1,92,48,284)
	(A)	**60,54,922**	**4,69,62,752**
Corpus Fund		16,38,96,133	16,38,96,133
	(B)	**16,38,96,133**	**16,38,96,133**
	(A+B)	**16,99,51,055**	**21,08,58,885**
Schedule 2:Specific Funds			
Grant Reserve Fund			
(Refer Annexure-1)			
-Grants Surplus Reserve		5,92,18,258	5,36,26,684
-Grant Reserve(Others)		(14,02,532)	25,99,885
	(A)	**5,78,15,727**	**5,62,26,569**
Other Reserve Funds			
Gratuity Fund		54,58,948	57,62,660
	(B)	**54,58,948**	**57,62,660**
	(A+B)	**6,32,74,675**	**6,19,89,229**
Schedule 3 :Current Liabilties			
Sundry Creditors		22,720	82,836
Security Deposit		6,835	70,547
Statutory Dues		3,49,748	22,47,684
		3,79,303	**24,01,067**

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CHILD IN NEED INSTITUTE
DAULATPUR, PAILAN, VIA- JOKA, DIST-SOUTH 24 PARGANAS, KOLKATA-700104
FOREIGN CONTRIBUTION ACCOUNT
Schedules forming part of the Balance Sheet as at 31st March 2026

Amount in Rupees

		Current Year	Previous Year
Schedule 4:Fixed Assets			
A. Fixed Asets(Own)			
Air-Condition Machines		6,29,395	4,98,658
Building		1,27,33,286	1,41,48,096
Computers, Printers and UPS		4,14,308	6,12,123
Computer Software		2,72,839	1,36,131
Electrical Installation		40,160	44,623
Furniture & Fixtures		7,99,839	8,88,710
Generator		1,44,421	1,69,907
Land & Development of Land		52,68,176	52,68,176
LED TV. DVD		1,82,145	-
Motor Bike		9,774	11,499
Motor Cars		58,026	68,266
Office Equipments		2,97,959	3,50,540
Other Miscellaneous Assets		1,37,390	94,965
Tubewell		20,862	24,543
	(A)	**2,10,08,580**	**2,23,16,237**
B.Fixed Assets(Project)			
Air-Condition Machines		18,10,577	17,56,577
Building		69,86,733	69,86,733
Computer,Printer & UPS		1,42,17,846	1,31,60,297
Computer Software		2,32,514	2,02,660
Electrical Installation		3,70,046	3,42,666
Furniture & Fixtures		34,94,502	31,35,274
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	4,30,398
Office Equipments		5,97,424	5,38,792
Television		3,01,700	3,01,700
Other Miscellaneous Assets		72,45,569	72,15,839
	(B)	**3,91,63,011**	**3,75,46,638**
Less:Project Assets Control fund	**(C)**	(3,91,63,011)	(3,75,46,638)
Intangible Assets under Devlopment			
Software EXTO		30,09,000	30,09,000
	(D)	**30,09,000**	**30,09,000**
	(A+B+C +D)	**2,40,17,580**	**2,53,25,237**
Schedule 5:Investments			
Bank Fixed Deposit(with scheduled bank)		17,96,49,862	16,94,62,911
		17,96,49,862	**16,94,62,911**

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

(D.Debnath, Partner)
Membership No.-309841
Place: Kolkata
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UDIN:
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On Behalf of Governing Body

Dr. Manabendra Nath Roy
President

Amit Kumar Dasgupta
Treasurer

Dr Indrani Bhattacharyya Chakraborty
Secretary

Schedule 6:Current Assets

Project Receivables	-	42,91,518.82
Cash in Hand	15,352	18,329
Cash at Bank (with scheduled banks) in Savings Account	2,83,27,893	7,45,04,958
	2,83,43,245	**7,88,14,806**

Schedule 7 :Loans & Advances

Tax Deducted at Source(Receivable)	13,10,084	13,61,967
Security Deposits	2,84,261	2,84,261
	15,94,345	**16,46,228**

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CHILD IN NEED INSTITUTE

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

FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of Income & Expenditure Account for the period ended 31st March 2026

		Amount in Rupees
	Current Year	**Previous Year**
Schedule 8:Grant & Donations		
Programme Income	16,21,04,182	24,31,23,835
Free & Unrestricted Donations	-	68,862
	16,21,04,182	**24,31,92,696**
Schedule 9:Investments Income		
Interest from Fixed Deposits	1,31,00,824	1,36,59,813
Bank Interest	12,73,016	15,49,218
	1,43,73,840	**1,52,09,031**

For KGRS & CO.

(Chartered Accountants)

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

FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of Income & Expenditure Account for the period ended 31st March 2026

Amount in Rupees

	Current Year	Previous Year
Schedule 11: Programmes Cost		
Programme Expenses	17,58,92,326	25,29,70,374
	17,58,92,326	**25,29,70,374**
Schedule 12:Personnel Cost		
Salary and Wages	2,73,33,364	1,35,57,200
	2,73,33,364	**1,35,57,200**
Schedule 13 : Institutional & Administrative Cost		
Advertisement Expenses	2,655	15,930
Annual Maintenance	1,38,193	16,51,408
Audit Expenses	4,483	44,167
Audit Fees	1,01,825	1,59,885
Communication Exp	4,09,226	4,53,002
Computer Consumables	89,937	-
Electricity	1,59,484	65,064
Fooding & Lodging	2,49,905	-
Insurance	16,573	-
Miscellaneous Expenses	4,100	-
Office Maintenance	4,80,194	51,330
Other programme expenses	10,48,199	-
Power and Fuel	51,957	17,482
Printing & Stationery	2,36,351	2,39,346
Professional & Legal Fees	35,31,089	10,78,304
Rates & Taxes	1,76,000	8,000
Refreshment Expenses	1,87,004	9,68,907
Rent	3,29,810	23,934
Repairs & Maintenance	24,36,717	18,56,051
Security Charges	5,42,054	3,49,680
Travelling and conveyance	16,13,480	16,86,503
	1,18,09,237	**86,68,992**
Schedule 14:Financial Cost		
Bank Charges	1,48,524	1,82,588
	1,48,524	**1,82,588**
Depreciation & Amortisation	22,02,401	22,70,858

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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.
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