

NAME AND ADDRESS	CHILDS RIGHTS TRUST 4606, High Point IV #45 Palace Road Bangalore- 560001	
STATUS	Trust	
PERMANENT ACCOUNT NUMBER	AAATT 6466 D	
DYDIT (E)	WARD (EXEMPTION) - 1	
UNIQUE REGISTRATION No. U/S.12A/DATE	AAATT6466DE20214/28-05-2021	
ASSESSMENT YEAR	2025-2026	
PR. YEAR ENDED ON	31.03.2025	
COMPUTATION OF INCOME		
GROSS RECEIPTS		22,21,250
Less:		
- Revenue Expenditures towards Object of the Trust	19,56,123	
- Capital Expenses	-	(19,56,123)
Add:		
- Outstanding expenses payable in CY	154	
- Depreciaton	-	154
		2,65,281
Less: Deduction u/s 11(2) - Form no. 10 Filed		
		2,65,281
Less: Exemption U/s 11(1)(a) @ 15% of the Gross Receipts Rs. 4,51,417.47/-. However restricted to available Income		2,65,281
TAXABLE INCOME		-
Less: TDS		17,357
Refund Due		17,357



CHILD RIGHTS TRUST
CONSOLIDATED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in Rs.)

Sl. No.	Particulars	Note	31.03.2025 In Rs.	31.03.2024 In Rs.
I	SOURCES OF FUNDS			
1	NPO Funds			
	(a) Unrestricted Funds	3(a)	1,77,54,349.31	1,77,43,807.79
	(b) Restricted Funds	3(b)	4,00,000.00	4,00,000.00
			1,81,54,349.31	1,81,43,807.79
2	Non-current liabilities			
	(a) Long-term borrowings		-	-
	(b) Deferred tax liabilities (Net)		-	-
	(c) Other long-term liabilities		-	-
3	Current liabilities			
	(a) Short-term borrowings		-	-
	(b) Trade payables		-	-
	(c) Other current liabilities		-	-
	(d) Short-term provisions	4	154.00	-
			154.00	-
	Total		1,81,54,503.31	1,81,43,807.79
II	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	5	1,17,02,918.00	1,17,02,918.00
	(ii) Intangible assets		-	-
	(iii) Capital work in progress		-	-
	(iv) Intangible asset under development		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (Net)		-	-
	(d) Long Term Loans and Advances		-	-
	(e) Other non-current assets		-	-
			1,17,02,918.00	1,17,02,918.00
2	Current assets			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Trade receivables		-	-
	(d) Cash and Cash Equivalents	6	35,16,401.94	38,55,732.29
	(e) Short Term Loans and Advances	7	29,35,183.37	25,85,157.50
	(f) Other current assets		-	-
			64,51,585.31	64,40,889.79
	Total		1,81,54,503.31	1,81,43,807.79
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements	1 to 11		

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
 Reg No: 0059175



H. V. GOWTHAMA
PARTNER

Membership No: 014353

UDIN 25014353BNL1018450

Place : Bangalore

Date : 23.07.2025

FOR CHILD RIGHTS TRUST


TRUSTEE


TRUSTEE

CHILD RIGHTS TRUST
CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in Rs.)

Sl. No.	Particulars	Note	31.03.2025			31.03.2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income:							
	(a) Contributions and Donations	8	16,99,494.00	-	16,99,494.00	16,63,917.80	-	16,63,917.80
	(b) Fees from Rendering of Services		-	-	-	-	-	-
	(c) Sale of Goods		-	-	-	-	-	-
II	Other Income	9	5,21,756.05	-	5,21,756.05	7,49,337.55	-	7,49,337.55
III	Total Income (I+II)		22,21,250.05	-	22,21,250.05	24,13,255.35	-	24,13,255.35
IV	Expenses:							
	(a) Material consumed/distributed		-	-	-	-	-	-
	(b) Donations/contributions paid		-	-	-	-	-	-
	(c) Employee benefits expense	10	4,557.00	-	4,557.00	-	-	-
	(d) Depreciation and amortization expense		-	-	-	-	-	-
	(e) Finance Costs		-	-	-	-	-	-
	(f) Other expenses	11	19,51,566.16	-	19,51,566.16	16,61,095.17	-	16,61,095.17
	(g) Religion/charitable expenses		-	-	-	-	-	-
	(h) Other Expenses (specify nature)		-	-	-	-	-	-
	Total expenses		19,56,123.16	-	19,56,123.16	16,61,095.17	-	16,61,095.17
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		2,65,126.89	-	2,65,126.89	7,52,160.18	-	7,52,160.18
VI	Exceptional items - Research Training Dissemination Fund		-	-	-	-	4,00,000.00	4,00,000.00
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		2,65,126.89	-	2,65,126.89	7,52,160.18	-4,00,000.00	3,52,160.18
VIII	Extraordinary items - Funds written back		7,88,199.73	-	7,88,199.73	-	-	-
IX	Surplus/(Deficit) before tax (VII-VIII)		10,53,326.62	-	10,53,326.62	7,52,160.18	-4,00,000.00	3,52,160.18
X	Appropriations Transfer to funds, e.g., Building fund		-	-	-	-	-	-
	Transfer from funds		-	-	-	-	-	-
	Balance transferred to General Fund		10,53,326.62	-	10,53,326.62	7,52,160.18	-4,00,000.00	3,52,160.18
			10,53,326.62	-	10,53,326.62	7,52,160.18	-4,00,000.00	3,52,160.18
	The accompanying notes are an integral part of the financial statements.	1 to 11						

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
 CHARTERED ACCOUNTANTS

Reg No: 0059175

H. V. GOWTHAMA
 PARTNER

Membership No: 014353

UDIN 25014353BML1018450

Place : Bangalore

Date : 23.07.2025

FOR CHILD RIGHTS TRUST

M. Hamaraj

TRUSTEE

Chaitanya Suresh

TRUSTEE

CHILD RIGHTS TRUST
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2025

(Amount in Rs.)

Particulars	Amount	Amount
Opening Balance		
Bank Accounts		
Bank Of India 00008 (Staff Welfare)	24,245.64	
Bank Of India 17517 (CIF)	20,636.53	
Bank of India 19756 (Local)	4,34,410.90	
Bank Of India 19757 (Unicef)	1,94,010.40	
Bank Of India 17824(EDUCO)	8,51,749.38	
Bank Of India 19235	26,397.38	
Bank Of India No. 426(FC)	22,85,400.59	
State Bank Of India6470(FC)	9,594.47	38,46,445.29
Cash-in-hand		
Cash	6,829.00	
Cash (Unicef)	2,458.00	9,287.00
RECEIPTS		
Corpus Fund		6,000.00
UNICEF		26,69,923.00
100 FCW Fund (Foundation for women & Children)		24,19,355.00
200 ILP Fund (India Literacy Project)		20,65,566.95
Educo Fund		24,08,218.98
Indirect Incomes		
- Capacity Strengthening Cost (7%)	1,92,668.00	
- Donation	16,99,494.00	
- Interest 00008	1,656.00	
- Interest 17517	2,552.00	
- Interest 19756	7,481.09	
- Interest 19757	8,904.00	
- Interest on FD (QIC)	1,14,835.00	
- Interest on TDS	880.00	
- Leave Dedcution	10,067.00	
- Miscellaneous Receipt	78,599.00	
- Interest Income (Miscellaneous)	45,515.99	
- Interest Income (19235)	903.42	
- Leave Deduction	9,869.00	
- Staff Benefit	1,09,088.00	22,82,512.50
TOTAL		1,57,07,308.72



PAYMENTS

UNICEF		28,44,272.72
100 FCW Fund Expenses (Foundation for women & Children)		20,37,783.18
200 ILP Fund Expenses (India Literacy Project)		21,99,016.40
Educo Fund		26,28,936.00
Current Liabilities		
- ESI	-154.00	
- Staff Benefit	4,58,398.00	4,58,244.00
Current Assets		
- TDS Receivable	1,173.00	
- Fixed Deposit (DBD)	5,00,000.00	
- Programme Advances	18,299.00	5,19,472.00
CRT Local Expenses (2023-24)		12,80,404.00
Admin Expenses EPF		4,557.00
Bank Charges		4,887.48
Staff Benefit		1,09,088.00
Programme Advances		98,318.00
Interest 19757		5,928.00
Closing Balance		
Bank Accounts		
Bank Of India 00008 (Staff Welfare)	1,12,019.82	
Bank Of India 17517 (CIF)	23,188.53	
Bank of India 19756 (Local)	2,20,451.99	
Bank Of India 19757 (Unicef)	7,122.50	
Bank Of India 17824(EDUCO)	5,38,702.36	
Bank Of India 19235	29,645.80	
Bank Of India No. 426(FC)	25,72,777.95	
State Bank Of India6470(FC)	10,280.99	35,14,189.94
Cash-in-hand		
Cash	2,212.00	
Cash (Unicef)	-	2,212.00
TOTAL		1,57,07,308.72

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
 Reg No: 0059175

H. V. GOWTHAMA
PARTNER

Membership No: 014353

UDIN 25014353BML1018450

Place : Bangalore

Date : 23.07.2025

FOR CHILD RIGHTS TRUST

delhamaraj
TRUSTEE

charles S. S.
TRUSTEE

CHILD RIGHTS TRUST
Notes forming part of the Financial Statements for the year ended, 31st March, 2025
(Consolidated)

1. Brief about the Entity

Child Rights Trust (CRT) is a non-profit organization dedicated to promoting child rights perspectives among stakeholders. Founded in 2002, CRT works with vulnerable children, administrators, civil society, media, academia and policymakers to protect and promote children's rights. Recognized by the Government of Karnataka with the Karnataka State Child Welfare Award in 2008, CRT has partnered with UNICEF since 2005 and other national and international organizations.

Vision: Every Right for Every Child

Mission: Protect and promote all inherent and indivisible rights of children

Objectives:

1. Ensure children's access to benefits and services
2. Protect children's right to peaceful existence and quality of life
3. Sensitize civil society and authorities on child rights
4. Conduct research on child-related issues
5. Utilize legal processes to address children's grievances

Through research, training and capacity building, campaigns, publications, advocacy and lobbying, CRT strives to secure a healthy and safe environment for children. By working at the grassroots level and with policymakers, CRT aims to consolidate children's rightful position in society. With its partnerships with both civil society, Government and UN bodies as well as with recognitions CRT has established itself as a reputable organization in the field of child rights.

2. Significant Accounting Policies and Other Explanatory Information forming part of the Financial Statements for the year ended 31st March 2025

A Significant Accounting Policies

1 Property, Plant and Equipment

Property, Plant and Equipment are shown at net of Depreciation.

2 Depreciation

Depreciation is provided on written down value basis at the rates prescribed by the Income Tax Act, with full depreciation being provided for assets used for more than 180 days during the year and 50% of the allowable depreciation provided for assets used for less than 180 days during the year.

3 Revenue recognition

Donations are accounted on receipt basis. The amount of Rs. 7,88,199.73 related to the UNICEF funds has been written back and considered as Income under extraordinary items. The amount has been written back for reconciling with the balance in bank statement and same has been agreed upon by the trustees in the board meeting held on 28.05.2025

4 Expenses

Expenses are accounted on payment basis.

5 Income Tax

The trust is registered under section 12AB of the Income Tax Act, 1961 ("the Act"). Under the provisions of the Act, the income of the trust is exempted from tax, subject to compliance of specific terms and conditions specified in the Act.

B Other Explanatory Information

- 1 There were no significant events occurring after the date of the Balance Sheet.
- 2 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.
- 3 Paises have been rounded off to the nearest rupee and, due to rounding off, the numbers presented though the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.



CHILD RIGHTS TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2025
(Consolidated)

(Amount in Rs.)

	As at 1st April 2024	Funds transferred/receive d during the year	Funds Utilised during the year	As at 31st March 2025
NPO Funds				
3(a) Unrestricted Funds				
(i) Capital Fund	4,45,192.00	-	-	4,45,192.00
(ii) Corpus Fund	15,500.00	6,000.00	-	21,500.00
(iii) Building Corpus Fund	80,23,084.00	-	-	80,23,084.00
(iv) General Fund	51,79,139.51	10,53,326.62	-	62,32,466.13
(v) UNICEF Grant	9,84,994.95	23,22,067.18	32,99,939.63	7,122.50
(vi) Child Line Fund	-22,527.24	-	-	-22,527.24
(vii) Foundation for Children & Women	19,84,407.69	23,99,174.00	20,20,592.18	23,62,989.51
(viii) India Literacy Project	2,83,417.14	20,65,566.95	22,02,016.40	1,46,967.69
(ix) Grants from EDUCO	8,50,599.74	23,84,222.98	26,97,268.00	5,37,554.72
Total Unrestricted Funds	1,77,43,807.79	1,02,30,357.73	1,02,19,816.21	1,77,54,349.31
3(b) Restricted Funds				
Research Training Dissemination Fund - FY 2023-24			4,00,000.00	4,00,000.00
Total Restricted Funds			4,00,000.00	4,00,000.00
4 Other Current Liabilities				
ESI Payable			154.00	-
Total Other Current Liabilities			154.00	-
6 Cash and cash equivalents				
Bank Accounts				
- Cash at Bank (Unicef)			7,122.50	1,94,010.40
- Cash at Bank (CIF)			23,188.53	20,636.53
- Cash at Bank (Staff Welfare)			1,12,019.82	24,245.64
- Cash at Bank (Local)			2,20,451.99	4,34,410.90
- Bank Of India 17824(EDUCO)			5,38,702.36	8,51,749.38
- Bank Of India 19235			29,645.80	26,397.38
- Bank Of India No. 426 (FC)			25,72,777.95	22,85,400.59
- State Bank Of India 6470 (FC)			10,280.99	9,594.47
Total			35,14,189.94	38,46,445.29
Cash in Hand			2,212.00	6,829.00
Cash in Hand (UNICEF)			-	2,458.00
Total			2,212.00	9,287.00
Total Cash and cash equivalents			35,16,401.94	38,55,732.29
7 Other Current Assets				
(i) TDS Receivable				
- FY 2024-25			17,356.70	-
- FY 2023-24			7,851.00	7,851.00
- Earlier Years			2,404.00	12,714.00
			27,611.70	20,565.00
(ii) Fixed Deposits				
- Bank of India (DBD)			10,68,040.00	5,38,994.00
- Bank of India (OIC)			17,00,000.00	17,00,000.00
			27,68,040.00	22,38,994.00
(iii) Staff Benefit			1,17,721.82	3,25,598.50
(iv) FD Interest Receivable			21,809.85	-
Total Other Current Assets			29,35,183.37	25,85,157.50



		31.03.2025	31.03.2024
8	Contributions & Donations		
	- Donations Received	16,99,494.00	16,63,917.80
	TOTAL	16,99,494.00	16,63,917.80
9	Other Income		
	- Capacity Strengthening Cost (7%)	1,92,668.00	1,35,636.00
	- Interest Received	1,84,133.64	1,29,450.46
	- Leave Deduction	10,067.00	936.00
	- Miscellaneous Receipt	78,599.00	4,43,764.00
	- Interest	45,515.99	37,636.33
	- Interest - 19235	903.42	846.76
	- Leave Deduction	9,869.00	1,068.00
	TOTAL	5,21,756.05	7,49,337.55
10	Employee benefits expense		
	- PF Admin Expenses	4,557.00	-
	TOTAL	4,557.00	-
11	Other Expenses		
	- CRT local expenses	12,80,404.00	16,46,137.31
	- General Fund Expenses	6,66,274.68	-
	- Assets written off	-	4,633.00
	- Bank Charges	4,887.48	8,214.86
	- Staff Benefit	-	2,110.00
	TOTAL	19,51,566.16	16,61,095.17

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 0059175

H. V. GOWTHAMA

PARTNER

Membership No: 014353

UDIN 25014353BNLIV18450

Place : Bangalore

Date : 23.07.2025

FOR CHILD RIGHTS TRUST

Uthamaraj
TRUSTEE

Shashis SRS
TRUSTEE

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended 31st March, 2025
(Consolidated)

5. Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS						
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)
Gross Block							
At 1 April 2025	-	1,05,43,400.00	-	11,59,518.00	-	-	1,17,02,918.00
Additions	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-
At 1 April 2024	-	1,05,43,400.00	-	11,59,518.00	-	-	1,17,02,918.00
Additions	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-
At 31 March 2025	-	1,05,43,400.00	-	11,59,518.00	-	-	1,17,02,918.00
At 31 March 2024	-	1,05,43,400.00	-	11,59,518.00	-	-	1,17,02,918.00
Depreciation/Adjustments							
At 1 April 2025	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-
At 1 April 2024	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-
Net Block							
At 31 March 2025	-	1,05,43,400.00	-	11,59,518.00	-	-	1,17,02,918.00
At 31 March 2024	-	1,05,43,400.00	-	11,59,518.00	-	-	1,17,02,918.00

Notes

5.1 As on the date of approval of these financial statements, no proceedings have been initiated or are pending against the trust for holding any Benami property under the Benami Transactions(Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder.

5.2 During the current financial year and the previous financial year, the trust has not revalued its property, plant and equipment.

5.3 During the current financial year and the preceding financial year, there is no capital work in progress which is overdue for completion or exceeded its cost compared to its original plan.

5.4 During the current financial year and the preceding financial year, there is no intangible asset under development which is overdue for completion or exceeded its cost compared to its original plan.



CHILD RIGHTS TRUST
BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2025
(LC)

(Amount in Rs.)				
Sl. No.	Particulars	Note	31.03.2025 In Rs.	31.03.2024 In Rs.
I	SOURCES OF FUNDS			
1	NPO Funds			
	(a) Unrestricted Funds	3	1,45,57,750.21	1,45,23,139.97
	(b) Restricted Funds		-	-
			1,45,57,750.21	1,45,23,139.97
2	Non-current liabilities			
	(a) Long-term borrowings		-	-
	(b) Other long-term liabilities		-	-
	(c) Long-term provisions		-	-
			-	-
3	Current liabilities			
	(a) Short-term borrowings		-	-
	(b) Payables		-	-
	(c) Other current liabilities	4	154.00	-
	(d) Short-term provisions		-	-
			154.00	-
	Total		1,45,57,904.21	1,45,23,139.97
II	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	5	1,12,57,726.00	1,12,57,726.00
	(ii) Intangible assets		-	-
	(iii) Capital work in progress		-	-
	(iv) Intangible asset under development		-	-
	(b) Non-current investments		-	-
	(c) Long Term Loans and Advances		-	-
	(d) Other non-current assets		-	-
			1,12,57,726.00	1,12,57,726.00
2	Current assets			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Receivables		-	-
	(d) Cash and Bank Balances	6	3,64,994.84	6,80,256.47
	(e) Short Term Loans and Advances	7	-	-
	(f) Other current assets	8	29,35,183.37	25,85,157.50
			33,00,178.21	32,65,413.97
	Total		1,45,57,904.21	1,45,23,139.97
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements	1 to 11		

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 0059175



H. V. GOWTHAMA
PARTNER

Membership No: 014353

UDIN 25014353BML1018450

FOR CHILD RIGHTS TRUST

Abhinaraj

TRUSTEE

Dr. Arun

TRUSTEE

Place : Bangalore

Date : 23.07.2025

CHILD RIGHTS TRUST
STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025
(LC)

(Amount in Rs.)

Sl. No.	Particulars	Note	31.03.2025			31.03.2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income:							
	(a) Contributions and Donations	9	16,99,494.00	-	16,99,494.00	16,63,917.80	-	16,63,917.80
	(b) Fees from Rendering of Services		-	-	-	-	-	-
	(c) Sale of Goods		-	-	-	-	-	-
II	Other Income	10	4,65,467.64	-	4,65,467.64	7,09,786.46	-	7,09,786.46
III	Total Income (I+II)		21,64,961.64	-	21,64,961.64	23,73,704.26	-	23,73,704.26
IV	Expenses:							
	(a) Material consumed/distributed		-	-	-	-	-	-
	(b) Donations/contributions paid		-	-	-	-	-	-
	(c) Employee benefits expense		-	-	-	-	-	-
	(d) Depreciation and amortization expense		-	-	-	-	-	-
	(e) Finance Costs		-	-	-	-	-	-
	(f) Other expenses	11	19,46,678.68	-	19,46,678.68	16,50,770.31	-	16,50,770.31
	(g) Religion/charitable expenses		-	-	-	-	-	-
	(h) Other Expenses (specify nature)		-	-	-	-	-	-
	Total expenses		19,46,678.68	-	19,46,678.68	16,50,770.31	-	16,50,770.31
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		2,18,282.96	-	2,18,282.96	7,22,933.95	-	7,22,933.95
VI	Exceptional items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		2,18,282.96	-	2,18,282.96	7,22,933.95	-	7,22,933.95
VIII	Extraordinary items - Funds written back		7,88,199.73	-	7,88,199.73	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		10,06,482.69	-	10,06,482.69	7,22,933.95	-	7,22,933.95
	Appropriations Transfer to funds, e.g., Building fund		-	-	-	-	-	-
	Transfer from funds		-	-	-	-	-	-
	Balance transferred to General Fund		10,06,482.69	-	10,06,482.69	7,22,933.95	-	7,22,933.95
			10,06,482.69	-	10,06,482.69	7,22,933.95	-	7,22,933.95
	The accompanying notes are an integral part of the financial statements	1 to 11						

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
 CHARTERED ACCOUNTANTS
 Reg No: 0059175

H. V. GOWTHAMA
 PARTNER
 Membership No: 014353
 UDIN 25014353BHA1018450
 Place : Bangalore
 Date : 23.07.2025

FOR CHILD RIGHTS TRUST

Neelamaraj
 TRUSTEE

Shankar SWS
 TRUSTEE

CHILD RIGHTS TRUST
Receipts and Payments Account for the year ending 31.03.2025
(LC)

(Amount in Rs.)

Particulars	Amount	Amount
Opening Balance		
Bank Accounts		
Bank Of India 00008 (Staff Welfare)	24,245.64	
Bank Of India 17517 (CIF)	20,636.53	
Bank of India 19756 (Local)	4,34,410.90	
Bank Of India 19757 (Unicef)	1,94,010.40	6,73,303.47
Cash-in-hand		
Cash	4,495.00	
Cash (Unicef)	2,458.00	6,953.00
RECEIPTS		
Corpus Fund		6,000.00
UNICEF		
- Grants received from UNICEF	26,28,357.00	
- UNICEF Expenses	41,566.00	26,69,923.00
Indirect Incomes		
- Capacity Strengthening Cost (7%)	1,92,668.00	
- Donation	16,99,494.00	
- Interest 00008	1,656.00	
- Interest 17517	2,552.00	
- Interest 19756	7,481.09	
- Interest 19757	8,904.00	
- Interest on FD (QIC)	1,14,835.00	
- Interest on TDS	880.00	
- Leave Dedcution	10,067.00	
- Miscellaneous Receipt	78,599.00	21,17,136.09
TOTAL		54,73,315.56
PAYMENTS		
UNICEF		
- Grant Unicef	3,09,265.82	
- Unicef Expenses(2023-24)		
Unicef Administrative Expenses 2024	1,84,838.97	
Unicef Programme Expenses 2024	23,50,167.93	28,44,272.72
Current Liabilities		
- ESI	-154.00	
- Staff Benefit	4,58,398.00	4,58,244.00
Current Assets		
- TDS Receivable	1,173.00	
- Fixed Deposit (DBD)	5,00,000.00	
- Programme Advances	18,299.00	5,19,472.00



CRT Local Expenses (2023-24)		
- PSEA Policy Orientation Workshop	3,150.00	
- KCRO Expenses	2,20,360.00	
- Local Administration Expenses	6,63,406.00	
- Local Programme Expenses	55,738.00	
- Local Salaries	3,37,750.00	12,80,404.00
Interest 19757		5,928.00
Closing Balance		
Bank Accounts		
Bank Of India 00008 (Staff Welfare)	1,12,019.82	
Bank Of India 17517 (CIF)	23,188.53	
Bank of India 19756 (Local)	2,20,451.99	
Bank Of India 19757 (Unicef)	7,122.50	3,62,782.84
Cash-in-hand		
Cash	2,212.00	
Cash (Unicef)	-	2,212.00
TOTAL		54,73,315.56

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 005917S



H. V. GOWTHAMA
PARTNER

Membership No: 014353

UDIN 25014353 BNL1018450

Place : Bangalore

Date : 23.07.2025



FOR CHILD RIGHTS TRUST


TRUSTEE


TRUSTEE

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(LC)

1. Brief about the Entity

Child Rights Trust (CRT) is a non-profit organization dedicated to promoting child rights perspectives among stakeholders. Founded in 2002, CRT works with vulnerable children, administrators, civil society, media, academia and policymakers to protect and promote children's rights. Recognized by the Government of Karnataka with the Karnataka State Child Welfare Award in 2008, CRT has partnered with UNICEF since 2005 and other national and international organizations.

Vision: Every Right for Every Child

Mission: Protect and promote all inherent and indivisible rights of children

Objectives:

1. Ensure children's access to benefits and services
2. Protect children's right to peaceful existence and quality of life
3. Sensitize civil society and authorities on child rights
4. Conduct research on child-related issues
5. Utilize legal processes to address children's grievances

Through research, training and capacity building, campaigns, publications, advocacy and lobbying, CRT strives to secure a healthy and safe environment for children. By working at the grassroots level and with policymakers, CRT aims to consolidate children's rightful position in society. With its partnerships with both civil society, Government and UN bodies as well as with recognitions CRT has established itself as a reputable organization in the field of child rights.

2. Significant Accounting Policies and Other Explanatory Information forming part of the Financial Statements for the year ended 31st March 2025

A Significant Accounting Policies

1 Property, Plant and Equipment

Property, Plant and Equipment are shown at net of Depreciation.

2 Depreciation

Depreciation is provided on written down value basis at the rates prescribed by the Income Tax Act, with full depreciation being provided for assets used for more than 180 days during the year and 50% of the allowable depreciation provided for assets used for less than 180 days during the year.

3 Revenue recognition

Donations are accounted on receipt basis. The amount of Rs. 7,88,199.73 related to the UNICEF funds has been written back and considered as Income under extraordinary items. The amount has been written back for reconciling with the balance in bank statement and same has been agreed upon by the trustees in the board meeting held on 28.05.2025

4 Expenses

Expenses are accounted on payment basis.

5 Income Tax

The trust is registered under section 12AB of the Income Tax Act, 1961 ("the Act"). Under the provisions of the Act, the income of the trust is exempted from tax, subject to compliance of specific terms and conditions specified in the Act.

B Other Explanatory Information

- 1 There were no significant events occurring after the date of the Balance Sheet.
- 2 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.
- 3 Paises have been rounded off to the nearest rupee and, due to rounding off, the numbers presented though the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.



CHILD RIGHTS TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2025
(LC)

(Amount in Rs.)

	As at 1st April 2024	Funds transferred/receive d during the year	Funds Utilised during the year	As at 31st March 2025
NPO Funds				
3 Unrestricted Funds				
(i) Corpus Fund	15,500.00	6,000.00	-	21,500.00
(ii) Building Corpus Fund	80,23,084.00	-	-	80,23,084.00
(iii) General Fund	55,22,088.26	10,06,482.69	-	65,28,570.95
(iv) UNICEF Grant	9,84,994.95	23,22,067.18	32,99,939.63	7,122.50
(v) Child Line Fund	-22,527.24	-	-	-22,527.24
Total (i+ii+iii+iv+v)	1,45,23,139.97	33,34,549.87	32,99,939.63	1,45,57,750.21
4 Other Current Liabilities			31.03.2025	31.03.2024
ESI Payable			154.00	-
Total Other Current Liabilities			154.00	-
6 Cash and cash equivalents				
Bank Accounts				
- Cash at Bank (Unicef)			7,122.50	1,94,010.40
- Cash at Bank (CIF)			23,188.53	20,636.53
- Cash at Bank (Staff Welfare)			1,12,019.82	24,245.64
- Cash at Bank (Local)			2,20,451.99	4,34,410.90
Total			3,62,782.84	6,73,303.47
Cash in Hand			2,212.00	4,495.00
Cash in Hand (UNICEF)			-	2,458.00
Total			2,212.00	6,953.00
Total Cash and cash equivalents			3,64,994.84	6,80,256.47
7 Short Term Loans & Advances				
Programme Advance				
As per last Balance Sheet			-	746.00
Add : Received during the Year			-	7,54,380.00
Less : Applied During the Year			-	7,55,126.00
Total short term loans & advances			-	-
8 Other Current Assets				
(i) TDS Receivable				
- FY 2024-25			17,356.70	-
- FY 2023-24			7,851.00	7,851.00
- Earlier Years			2,404.00	12,714.00
			27,611.70	20,565.00
(ii) Fixed Deposits				
- Bank of India (DBD)			10,68,040.00	5,38,994.00
- Bank of India (DIC)			17,00,000.00	17,00,000.00
			27,68,040.00	22,38,994.00
(iii) Staff Benefit				
As per last Balance Sheet			3,25,598.50	61,508.50
Add : Applied during the Year			5,47,230.00	3,73,262.00
Less : Received during the Year			7,55,106.68	1,09,172.00
			1,17,721.82	3,25,598.50
(iv) FD Interest Receivable			21,809.85	-
Total Other Current Assets			29,35,183.37	25,85,157.50



Notes forming part of the Financial Statements for the year ended 31st March, 2025

		31.03.2025	31.03.2024
9	Contributions & Donations		
	- Donations Received	16,99,494.00	16,63,917.80
	TOTAL	16,99,494.00	16,63,917.80
10	Other Income		
	- Capacity Strengthening Cost (7%)	1,92,668.00	1,35,636.00
	- Interest Received	1,84,133.64	1,29,450.46
	- Leave Deduction	10,067.00	936.00
	- Miscellaneous Receipt	78,599.00	4,43,764.00
	TOTAL	4,65,467.64	7,09,786.46
11	Other Expenses		
	- CRT local expenses	12,80,404.00	16,46,137.31
	- General Fund Expenses	6,66,274.68	-
	- Assets written off	-	4,633.00
	TOTAL	19,46,678.68	16,50,770.31

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 0059175

H. V. GOWTHAMA
PARTNER
Membership No: 014353
UDIN 25014353BN LV18450

Place : Bangalore
Date : 23.07.2025

FOR CHILD RIGHTS TRUST

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TRUSTEE

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TRUSTEE

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(LC)

5. Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	Total
Gross Block								
At 1 April 2025	-	1,05,43,400.00	-	7,14,326.00	-	-	-	1,12,57,726.00
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	-	1,05,43,400.00	-	7,14,326.00	-	-	-	1,12,57,726.00
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	1,05,43,400.00	-	7,14,326.00	-	-	-	1,12,57,726.00
At 31 March 2024	-	1,05,43,400.00	-	7,14,326.00	-	-	-	1,12,57,726.00
Depreciation/Adjustments								
At 1 April 2025	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2025	-	1,05,43,400.00	-	7,14,326.00	-	-	-	1,12,57,726.00
At 31 March 2024	-	1,05,43,400.00	-	7,14,326.00	-	-	-	1,12,57,726.00

Notes

5.1 As on the date of approval of these financial statements, no proceedings have been initiated or are pending against the trust for holding any Benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder.

5.2 During the current financial year and the previous financial year, the trust has not revalued its property, plant and equipment.

5.3 During the current financial year and the preceding financial year, there is no capital work in progress which is overdue for completion or exceeded its cost compared to its original plan.

5.4 During the current financial year and the preceding financial year, there is no intangible asset under development which is overdue for completion or exceeded its cost compared to its original plan.



CHILD RIGHTS TRUST
BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2025
(FCRA)

(Amount in Rs.)				
Sl. No.	Particulars	Note	31.03.2025 In Rs.	31.03.2024 In Rs.
I	SOURCES OF FUNDS			
1	NPO Funds			
	(a) Unrestricted Funds	3	35,96,599.10	36,20,667.82
	(b) Restricted Funds			
			35,96,599.10	36,20,667.82
2	Non-current liabilities			
	(a) Long-term borrowings		-	-
	(b) Other long-term liabilities		-	-
	(c) Long-term provisions		-	-
3	Current liabilities			
	(a) Short-term borrowings		-	-
	(b) Payables		-	-
	(c) Other current liabilities		-	-
	(d) Short-term provisions		-	-
	Total		35,96,599.10	36,20,667.82
II	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	4	4,45,192.00	4,45,192.00
	(ii) Intangible assets		-	-
	(iii) Capital work in progress		-	-
	(iv) Intangible asset under development		-	-
	(b) Non-current investments		-	-
	(c) Long Term Loans and Advances		-	-
	(d) Other non-current assets		-	-
			4,45,192.00	4,45,192.00
2	Current assets			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Receivables		-	-
	(d) Cash and Bank Balances	5	31,51,407.10	31,75,475.82
	(e) Short Term Loans and Advances		-	-
	(f) Other current assets		-	-
			31,51,407.10	31,75,475.82
	Total		35,96,599.10	36,20,667.82
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements	1 to 8		

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
 CHARTERED ACCOUNTANTS

Reg No: 0059175


 H. V. GOWTHAMA
 PARTNER

Membership No: 014353

UDIN 25014353BNL1018450

Place : Bangalore

Date : 23.07.2025

FOR CHILD RIGHTS TRUST


 N. Chamaraj
 TRUSTEE


 J. S. Srinivas
 TRUSTEE

CHILD RIGHTS TRUST
STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025
(FCRA)

(Amount in Rs.)

Sl. No.	Particulars	Note	31.03.2025			31.03.2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income:							
	(a) Contributions and Donations		-	-	-	-	-	-
	(b) Fees from Rendering of Services		-	-	-	-	-	-
	(c) Sale of Goods		-	-	-	-	-	-
II	Other Income	6	56,288.41	-	56,288.41	39,551.09	-	39,551.09
III	Total Income (I+II)		56,288.41	-	56,288.41	39,551.09	-	39,551.09
IV	Expenses:							
	(a) Material consumed/distributed		-	-	-	-	-	-
	(b) Donations/contributions paid		-	-	-	-	-	-
	(c) Employee benefits expense	7	4,557.00	-	4,557.00	-	-	-
	(d) Depreciation and amortization expense		-	-	-	-	-	-
	(e) Finance Costs		-	-	-	-	-	-
	(f) Other expenses	8	4,887.48	-	4,887.48	10,324.86	-	10,324.86
	(g) Religious/charitable expenses		-	-	-	-	-	-
	(h) Other Expenses (specify nature)		-	-	-	-	-	-
	Total expenses		9,444.48	-	9,444.48	10,324.86	-	10,324.86
V	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		46,843.93	-	46,843.93	29,226.23	-	29,226.23
VI	Exceptional items		-	-	-	-	-	-
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		46,843.93	-	46,843.93	29,226.23	-	29,226.23
VIII	Extraordinary Items		-	-	-	-	-	-
IX	Excess of Income over Expenditure for the year (VII-VIII)		46,843.93	-	46,843.93	29,226.23	-	29,226.23
	Appropriations Transfer to funds, e.g., Building fund		-	-	-	-	-	-
	Transfer from funds		-	-	-	-	-	-
	Balance transferred to General Fund		46,843.93	-	46,843.93	29,226.23	-	29,226.23
			46,843.93	-	46,843.93	29,226.23	-	29,226.23
	The accompanying notes are an integral part of the financial statements	1 to 8						

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
 CHARTERED ACCOUNTANTS
 Reg No: 0059175

H. V. GOWTHAMA
 PARTNER
 Membership No: 014353
 UDIN 25014353BN11018450



FOR CHILD RIGHTS TRUST

Uthamasai

TRUSTEE

Dr. H. S. Suresh

TRUSTEE

Place : Bangalore
 Date : 23.07.2025

CHILD RIGHTS TRUST
Receipts and Payments Account for the year ending 31.03.2025
(FCRA)

(Amount in Rs.)

Particulars	Amount	Amount
Opening Balance		
Bank Accounts		
Bank Of India 17824(EDUCO)	8,51,749.38	
Bank Of India 19235	26,397.38	
Bank Of India No. 426(FC)	22,85,400.59	
State Bank Of India6470(FC)	9,594.47	
Cash-in-hand	2,334.00	31,75,475.82
RECEIPTS		
100 FCW Fund (Foundation for women & Children)		
- Grant received from FCW	23,99,174.00	
- FCW Expenses	20,181.00	24,19,355.00
200 ILP Fund (India Literacy Project)		
- Grants received from ILP	20,49,979.00	
- ILP Interest	15,587.95	20,65,566.95
Educo Fund		
- Grants received from Educo	23,66,248.00	
- Educo Expenses	23,996.00	
- Educo Interest	17,974.98	24,08,218.98
Interest Income (Miscellaneous)		45,515.99
Interest Income (19235)		903.42
Leave Deduction		9,869.00
Staff Benefit		1,09,088.00
TOTAL		1,02,33,993.16
PAYMENTS		
100 FCW Fund Expenses (Foundation for women & Children)		
- FCW Staff	10,44,226.00	
- Programme Expenses (2023)	89,000.00	
- Programme Expenses (2024)	6,74,147.00	
- Administration Expenses	2,30,410.18	20,37,783.18
200 ILP Fund Expenses (India Literacy Project)		
- Anganawadies	7,36,467.40	
- High/Higher Secondary School	4,66,045.00	
- Programme Executions	4,01,560.00	
- Administratives	1,39,367.00	
- CBB - Community 2024-25	87,699.00	
- CBB Community	45,992.00	
- Vidya Saathi Stipend 2024-25	3,21,886.00	21,99,016.40
Educo Fund		
- Admin Expenses	83,876.00	
- Programme Expenses	10,22,279.00	
- Staff Salary	15,22,781.00	26,28,936.00



Admin Expenses EPF		4,557.00
Bank Charges		4,887.48
Staff Benefit		1,09,088.00
Programme Advances		98,318.00
Closing Balance		
Bank Accounts		
Bank Of India 17824(EDUCO)	5,38,702.36	
Bank Of India 19235	29,645.80	
Bank Of India No. 426(FC)	25,72,777.95	
State Bank Of India 6470(FC)	10,280.99	
Cash-in-hand	-	31,51,407.10
TOTAL		1,02,33,993.16

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 0059175

H. V. Gowthama

H. V. GOWTHAMA
PARTNER

Membership No: 014353

UDIN 25014353BHLV18450

Place : Bangalore

Date : 23.07.2025



FOR CHILD RIGHTS TRUST

M. Chamaraj
TRUSTEE

Dr. K. S. S. S.
TRUSTEE

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended, 31st March, 2025 **(FCRA)**

1. Brief about the Entity

Child Rights Trust (CRT) is a non-profit organization dedicated to promoting child rights perspectives among stakeholders. Founded in 2002, CRT works with vulnerable children, administrators, civil society, media, academia and policymakers to protect and promote children's rights. Recognized by the Government of Karnataka with the Karnataka State Child Welfare Award in 2008, CRT has partnered with UNICEF since 2005 and other national and international organizations.

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Mission: Protect and promote all inherent and indivisible rights of children

Objectives:

1. Ensure children's access to benefits and services
2. Protect children's right to peaceful existence and quality of life
3. Sensitize civil society and authorities on child rights
4. Conduct research on child-related issues
5. Utilize legal processes to address children's grievances

Through research, training and capacity building, campaigns, publications, advocacy and lobbying, CRT strives to secure a healthy and safe environment for children. By working at the grassroots level and with policymakers, CRT aims to consolidate children's rightful position in society. With its partnerships with both civil society, Government and UN bodies as well as with recognitions CRT has established itself as a reputable organization in the field of child rights.

2. Significant Accounting Policies and Other Explanatory Information forming part of the Financial Statements for the year ended 31st March 2025

A Significant Accounting Policies

1 Property, Plant and Equipment

Property, Plant and Equipment are shown at net of Depreciation.

2 Depreciation

Depreciation is provided on written down value basis at the rates prescribed by the Income Tax Act, with full depreciation being provided for assets used for more than 180 days during the year and 50% of the allowable depreciation provided for assets used for less than 180 days during the year.

3 Revenue recognition

Donations are accounted on receipt basis.

4 Expenses

Expenses are accounted on payment basis.

5 Income Tax

The trust is registered under section 12AB of the Income Tax Act, 1961 ("the Act"). Under the provisions of the Act, the income of the trust is exempted from tax, subject to compliance of specific terms and conditions specified in the Act.

B Other Explanatory Information

- 1 There were no significant events occurring after the date of the Balance Sheet.
- 2 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.
- 3 Paises have been rounded off to the nearest rupee and, due to rounding off, the numbers presented though the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.



CHILD RIGHTS TRUST
Notes forming part of the Financial Statements for the year ended 31st March, 2025
(FCRA)

(Amount in Rs.)

		As at 1st April 2024	Funds transferred/receive d during the year	Funds Utilised during the year	As at 31st March 2025
3	NPO Funds				
	Unrestricted Funds				
	(i) Capital Fund	4,45,192.00			4,45,192.00
	(ii) General Fund	57,051.25	46,843.93	-	1,03,895.18
	(iii) Foundation for Children & Women	19,84,407.69	23,99,174.00	20,20,592.18	23,62,989.51
	(iv) India Literacy Project	2,83,417.14	20,65,566.95	22,02,016.40	1,46,967.69
	(v) Grants from EDUCO	8,50,599.74	23,84,222.98	26,97,268.00	5,37,554.72
	Total (i+ii+iii+iv+v)	36,20,667.82	68,95,807.86	69,19,876.58	35,96,599.10
5	Cash and cash equivalents			31.03.2025	31.03.2024
	Bank Accounts				
	- Bank Of India 17824(EDUCO)			5,38,702.36	8,51,749.38
	- Bank Of India 19235			29,645.80	26,397.38
	- Bank Of India No. 426 (FC)			25,72,777.95	22,85,400.59
	- State Bank Of India 6470 (FC)			10,280.99	9,594.47
	Total			31,51,407.10	31,73,141.82
	Cash in Hand				2,334.00
	Total Cash and cash equivalents			31,51,407.10	31,75,475.82
6	Other Income			31.03.2025	31.03.2024
	- Interest			45,515.99	37,636.33
	- Interest - 19235			903.42	846.76
	- Leave Deduction			9,869.00	1,068.00
	TOTAL			56,288.41	39,551.09
7	Employee benefits expense				
	- PF Admin Expenses			4,557.00	-
	TOTAL			4,557.00	-
8	Other Expenses				
	- Bank Charges			4,887.48	8,214.86
	- Staff Benefit				2,110.00
	TOTAL			4,887.48	10,324.86

In terms of our report attached.

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S

H. V. GOWTHAMA
PARTNER

Membership No: 014353

UDIN 25014353BNL1018450



FOR CHILD RIGHTS TRUST

Alhammaraj
TRUSTEE

charles SRS
TRUSTEE

Place : Bangalore

Date : 23.07.2025

CHILD RIGHTS TRUST

Notes forming part of the Financial Statements for the year ended 31st March, 2025
(FCRA)

4. Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	Total
Gross Block								
At 1 April 2025	-	-	-	4,45,192.00	-	-	-	4,45,192.00
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	-	-	-	4,45,192.00	-	-	-	4,45,192.00
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	4,45,192.00	-	-	-	4,45,192.00
At 31 March 2024	-	-	-	4,45,192.00	-	-	-	4,45,192.00
Depreciation/Adjustments								
At 1 April 2025	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2025	-	-	-	-	-	-	-	-
At 31 March 2024	-	-	-	-	-	-	-	-
Net Block								
At 31 March 2025	-	-	-	4,45,192.00	-	-	-	4,45,192.00
At 31 March 2024	-	-	-	4,45,192.00	-	-	-	4,45,192.00

Notes

- 4.1 As on the date of approval of these financial statements, no proceedings have been initiated or are pending against the trust for holding any Benami property under the Benami Transactions(Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder.
- 4.2 During the current financial year and the previous financial year, the trust has not revalued its property, plant and equipment.
- 4.3 During the current financial year and the preceding financial year, there is no capital work in progress which is overdue for completion or exceeded its cost compared to its original plan.
- 4.4 During the current financial year and the preceding financial year, there is no intangible asset under development which is overdue for completion or exceeded its cost compared to its original plan.
- 4.5 The trust does not hold any immovable property





AUDITOR'S SUMMARY NOTE

We have examined the Balance Sheet of **CHILD RIGHTS TRUST** and also the Income and Expenditure Account for the year ended 31.03.2025, and we report that:

1. We have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of the Audit.
 2. The Balance Sheet and Income and Expenditure Account dealt with by the report are in agreement with the books of accounts.
 3. The amount of Rs. 7,88,199.73 related to the UNICEF funds has been written back and considered as Income under extraordinary items. The amount has been written back for reconciling with the balance in bank statement and same has been agreed upon by the trustees in the board meeting held on 28.05.2025.
 4. In our opinion and to the best of my information and according to explanation given to us, the said accounts give a true and fair view of the state of affairs.
 - a. In case of the Balance Sheet as at 31.03.2025
- And
- b. In case of the Income and Expenditure Account, the Excess of Income over expenditure for the period ended on that date.

For Gowthama & Company,
Chartered Accountants,
Firm No. 005917S



H V Gowthama
Partner

M.No : 014353

UDIN : 25014353BMLI018450



Place: Bangalore
Date: 23.07.2025