GOWTHAMA & COMPANY CHARTERED ACCOUNTANTS

23/57, 41st Cross, East End 'C' Main Road, 9th Block, Jayanagar, Bangalore -560 069. Ph: 26636042, 26656194

Telephone: 26636042, 26656194

NAME AND ADDRESS	CHILDS RIGHTS TRUST	
	4606, High Point IV	
	#45 Palace Road	3)
	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	
COMPUTATIO	N OF INCOME	
GROSS RECEIPTS		22,21,250
Less:		
- Revenue Expenditures towards Object of the Trust	19,56,123	
- Capital Expenses		(19,56,123)
Add:	100	
- Outstanding expenses payable in CY	154	154
- Depreciaton	363	154
	34	2,65,281
Less: Deduction u/s 11(2) - Form no. 10 Filed		
		- mie skrues
		2,65,281
Less: Exemption U/s 11(1)(a) @ 15% of the Gross Receipts Rs.		2,65,281
4,51,417.47/ However restricted to available Income		2,05,281
TAXABLE INCOME		1
Less: TDS		17,357
Refund Due		17,357



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

(Amount in Rs.)

SI. No.	Particulars	Note	31.03.2025 In Rs.	31.03.2024 In Rs.
	TOWNS OF FUNDS		III III	
1	SOURCES OF FUNDS NPO Funds		10-833-03	
	(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
	(b) Restricted runus		1,81,54,349.31	1,81,43,807.79
2	Non-current liabilities			928
	(a) Long-term borrowings		8 10	1920
	(b) Deferred tax liabilities (Net)			
	(c) Other long-term liabilities	H		
3	Current liabilities			
3	(a) Short-term borrowings		-	*
	(b) Trade payables	1 46	5.00.00000	
	(c) Other current liabilities	4	154.00	2.
	(d) Short-term provisions			
	(d) Snort-term provisions		154.00	×
	Total		1,81,54,503.31	1,81,43,807.79
97255				
- 11	ASSETS	1 1	1	
1	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets	5	1,17,02,918.00	1,17,02,918.00
	(i) Property, Plant and Equipment			The second second
	(ii) Intangible assets		1941	
1	(iii) Capital work in progress			1.0
1	(iv) Intangible asset under development		323	
1	(b) Non-current investments	1 1	040	× =
1	(c) Deferred tax assets (Net)		1 100	
	(d) Long Term Loans and Advances	1		
	(e) Other non-current assets	1 1	1,17,02,918.00	1,17,02,918.00
2	Current assets	1		
1 ~	(a) Current investments		26	200
1	(b) Inventories	- Y		
	(c) Trade receivables	1 1	1888 1880	20.55.722.20
	(d) Cash and Cash Equivalents	6	35,16,401.94	38,55,732.29
10	(e) Short Term Loans and Advances	1 1	5	20 25 457 50
12	(f) Other current assets	7	29,35,183.37	25,85,157.50
	(i) Other current assess		64,51,585.31	64,40,889.79
	Total		1,81,54,503.31	1,81,43,807.79
	3	2		
	Summary of significant accounting policies			1.
	The accompanying notes are an integral part of the financial	1 to 11		
	statements	100000000		

In terms of our report attached.

FOR GOWTHAMA AND COMPANY CHARTERED ACCOUNTANTS

Reg No: 005917S

H. V. GOWTHAMA

PARTNER

Membership No: 014353

UDIN 25014353BML1018450

Bangalere-59

Place : Bangalore Date : 23.07.2025 FOR CHILD RIGHTS TRUST

TRUSTEE

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

(Amount in Rs.)

	Tentracia esta			31.03.2025			31.03.2024	
SI. No.	Particulars	Note	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Income:							
	(a) Contributions and Donations	8	16,99,494.00	12	16,99,494.00	16,63,917,80		16.63.917.80
	(b) Fees from Rendering of Services			29.1	0.0000000000000000000000000000000000000	200000000000000000000000000000000000000	100	santa en alicin
	(c) Sale of Goods	140.700	arana (Exc			14.5		
.11	Other Income	9	5,21,756.05		5,21,756.05	7,49,337.55		7,49,337.5
181	Total Income (I+II)		22,21,250.05		22,21,250.05	24,13,255.35	-	24,13,255.35
IV	Expenses:		1					
	(a) Material consumed/distributed			8	200	53	57	100
	(b) Donations/contributions paid			8		8.1	39 (1	- 33
	(c) Employee benefits expense	10	4,557.00		4,557.00	100	9	- 65
	(c) Depreciation and amortization expense		-	8		56	1,53	
	(e) Finance Costs		19	2.11		F1		
	(f) Other expenses	-11	19.51,565.16	100	19,51,566.16	16,61,095.17	10.1	16.61.095.1
	(g) Religion/charitable expenses		6.0000000000000000000000000000000000000	- 85				
	(h) Other Expenses (specify nature)		-	15-15				
	Total expenses		19,56,123.16		19,56,123.16	16,61,095.17		16,61,095.17
	Excess of Income overExpenditure for the year before exceptional and extraordinary items (III-IV)		2,65,126.89		2,65,126.89	7,52,160.18	04	7,52,160,18
٧	extraordinary items (III-1V)		2,65,126.69	1.	2,05,120.09	7,52,100.10		7,52,100.11
3/1 1	Exceptional items				2.0			131
	- Research Training Dissemination Fund				-		4,00,000.00	4,00,000.00
	Excess of Income over Expenditure for the year before extraordinary							
VII	items (V-VI)		2,65,126.89	14	2,65,126.89	7,52,160.18	-4,00,000.00	3,52,160.18
	/							
AIII	Extraordinary Items							
	- Funds written back		7,88,199.73	109	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	3,52,160.16
Х	Appropriations Transfer to funds, e.g. Building fund Transfer from funds						15/42/55/52	
	Balance transferred to General Fund		10,53,326.62	-	10,53,326.62	7,52,160.18	-4,00,000.00	3,52,160.10
			10,53,326.62	2	10,53,326.62	7,52,160.18	-4,00,000.00	3,52,160.18
	38	34.132						
	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

Mham araj

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

100 100 100 100 100 100 100 100 100 100	\$ \$100-1015.50	(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		24,08,218.9
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	V.
- 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



TOTAL		1,57,07,308.7
Cash (Unicef)		
Cash	2,212.00	2,212.00
Cash-in-hand	22222	1
State Bank Of India6470(FC)	10,280.99	35,14,189.9
Bank Of India No. 426(FC)	25,72,777.95	25 14 100 0
Bank Of India 19235	29,645.80	
Bank Of India 17824(EDUCO)	5,38,702.36	
Bank Of India 19757 (Unicef)	7,122.50	
Bank of India 19756 (Local)	2,20,451.99	
Bank Of India 17517 (CIF)	23,188.53	
Bank Of India 00008 (Staff Welfare)	1,12,019.82	
Closing Balance Bank Accounts		
	υ.,	
Interest 19757		3,920.00
Programme Advances		5,928.00
Staff Benefit		1,09,088.00 98,318.00
Bank Charges		
Admin Expenses EPF		4,557.00 4,887.48
CRT Local Expenses (2023-24)		12,80,404.00
- Programme Advances	18,299.00	
- Fixed Deposit (DBD)	5,00,000.00	5,19,472.00
- TDS Receivable	1,173.00	
Current Assets		
- Staff Benefit	4,58,398.00	4,58,244.00
- ESI	-154.00	. 50 34400
Current Liabilities		
duco Fund	l e	26,28,936.00
00 ILP Fund Expenses (India Literacy Project)		21,99,016.40
00 FCW Fund Expenses (Foundation for women & Children)		20,37,783.18
INICEF		28,44,272.72
AYMENTS		92

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

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.

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.
- 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				
3(a)	(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	0,000.00	3 1	80.23,084.00
	(iv) General Fund	51,79,139.51	10.53,326.62		62.32,466.1
	(v) UNICEF Grant	9,84,994.95	23,22,067.18	32,99,939.63	7,122.5
	(vi) Child Line Fund	-22.527.24	23,22,007.10	26,22,232,03	-22,527.2
	(vii) Foundation for Children & Women	19.84.407.69	23,99,174.00	20.20.592.18	23.62.989.5
	(viii) India Literacy Project	2,83,417.14	20,65,566.95	22,02,016.40	1,46,967.69
	(ix) Grants from EDUCO				
	Total Unrestricted Funds	8,50,599.74 1,77,43,807.79	23,84,222.98	26,97,268.00 1,02,19,816.21	5,37,554.72 1,77,54,349.31
		1,1,1,1,1,1,1,1,1	1,100,100,100,1110	1,007,1070.010.	11.110.10.10.10.10.10.10.10.10.10.10.10.
3(b)	Restricted Funds Research Training Dissemination Fund			970,000,00	g/630.550/56
_	- FY 2023-24 Total Restricted Funds			4,00,000.00	4,00,000.00
_	Total Restricted Fullus			4,00,000.00	4,00,000.00
4	Other Current Liabilities ESI Payable			154.00	
	Total Other Co	rrent Liabilities		154.00	
_	Total Other Co	irrent Liabilities		154.00	
6	Cash and cash equivalents				
	Bank Accounts				
	- Cash at Bank (Unicef)		9	7,122.50	1,94,010.40
	- Cash at Bank (CIF)			23,188.53	20,636.53
	- Cash at Bank (Staff Welfare)		1	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			29,545.80	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
	To	tal		35,14,189.94	38,46,445.29
	Cash in Hand			2,212.00	6,829.00
	Cash in Hand (UNICEF)				2,458.00
	To	tal		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		3	154	
	- FY 2024-25			17,356.70	
	- FY 2023-24			7,851.00	7,851.00
	- Earlier Years			2,404.00	12,714.00
	18 1120 1118 (S. 2007) 1112			27,611.70	20,565.00
	(il) Fixed Deposits			1	
	- Bank of India (DBD)			10,68,040.00	5,38,994.00
	- Bank of India (OIC)			17,00,000.00	17,00,000.00
	englishman and an analysis sections			27,68,040.00	22,38,994.00
	(iii) Staff Benefit			1,17,721.82	3,25,598.50
	(iv) FD Interest Receivable		79	21,809.85	
	P(2)	Current Assets		550.000	25 05 152 55
	Total Other C	urrent Assets		29,35,183.37	25,85,157.50



		31.03.2025	31.03.2024
8	Contributions & Donations	20,000,000	
	- 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	199
	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	I 52950005255	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 14 0059175

PARTNER

Membership No: 014353

UDIN 25014353BML1018450

Place : Bangalore Date : 23.07.2025 FOR CHILD RIGHTS TRUST

TRUSTEE

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.)

* 10 - 10 - 10	TANGIBLE ASSETS									
Particulars /Assets	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	Total		
			G	ross Block						
At 1 April 2025		1,05,43,400.00		11,59,518.00		-	₹/	1,17,02,918.00		
Additions	57	8		74 101	1.00	12	91 92			
Deductions/Adjustments	-	- 81				-	2	4		
At 1 April 2024	-	1,05,43,400.00		11,59,518.00	-		- 2	1,17,02,918.00		
Additions	-	8.	-	25 25	0.41	2				
Deductions/Adjustments					040	~	_	2		
At 31 March 2025		1,05,43,400.00	-	11,59,518.00		- 2		1,17,02,918.00		
At 31 March 2024		1,05,43,400.00	3	11,59,518.00	10-1		-	1,17,02,918.00		
			Depreciat	tion/Adjustments				1,11,02,010.00		
At 1 April 2025		-		-	-		- 2	<u> </u>		
Additions	1968			-	199		2	2		
Deductions/Adjustments	1 -					_	20	2		
At 1 April 2024	/ -		-					2		
Additions			-	-		_		2		
Deductions/Adjustments					-	-	2			
At 31 March 2025	- VI	-		100			-			
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	#15 10 10 10 - 10 10 1 1	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.)

				(Amount in Rs.)
SI. No.	Particulars	Note	31.03.2025	31.03.2024
1	SOURCES OF FUNDS		In Rs.	In Rs.
1	NPO Funds			
10	(a) Unrestricted Funds	3	1.45.57.750.21	1,45,23,139,97
	(b) Restricted Funds	3.	1,45,37,130.21	1,43,23,139.37
	(b) Restricted Furios	1 1	1,45,57,750.21	1,45,23,139.97
2	Non-current liabilities	1 +	1,10,01,100101	17.10/20/100101
-	(a) Long-term borrowings			
	(b) Other long-term liabilities		9.4	
	(c) Long-term provisions			~
3	Current liabilities			
	(a) Short-term borrowings		100	
	(b) Payables			
	(c) Other current liabilities	4.0	154.00	
	(d) Short-term provisions			-
			. 154.00	
	Total		1,45,57,904.21	1,45,23,139.97
	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	270		
	(iii) Capital work in progress			-
	(iv) Intangible asset under development		- 2	
	(b) Non-current investments		-	_
	(c) Long Term Loans and Advances		5	9
	(d) Other non-current assets		- 1	
	3.8		1,12,57,726.00	1,12,57,726.00
2	Current assets			
	(a) Current investments		10 1	- 5
	(b) Inventories		12	
	(c) Receivables	g., 1		
	(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
	2 2 2	1	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		1
	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 PEO ACCO

PARTNER

Membership No: 014353

UDIN 25014353BML1018450

FOR CHILD RIGHTS TRUST

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.)

append "		at the second		31.03.2025			31.03.2024		
SI. No.	Particulars	Note	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total	
	Insome: (a) Contributions and Donations (b) Fees from Rendering of Services	9	16,99,494,00		16,99,494.00	16,63,917.80		16,63,917.80	
	(c) Sale of Goods	10	4.65,467.64	3 1	4.65,467.64	7,09,786.46	11411	7,09,786.46	
11	Other Income Total Income (I+II)	-10	21,64,961.64	- 4	21,64,961.64	23,73,704.26	19	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 (g) Religion/charitable expenses (h) Other Expenses (specify nature)	11	19,46,678.68		19,46,678,68	16,50,770,31		16.50,770.31	
	Total expenses		19,46,678.68		19,46,678.68	16,50,770.31		16,50,770.31	
٧	Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)		2,18,282.96	8.	2,18,282.96	7,22,933.95	6.0	7,22,933.95	
.VF.	Exceptional items			•					
	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		2,18,282.96	8	2,18,282.96	7,22,933.95	S# S	7,22,933.9	
VIII	Extraordinary Items - Funds written back		7,88,199.73		7,88,199.73	45.1	E	- 5	
EX	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	5	7,22,933.99 7,22,933.99	
	53 PD D	1 to 11	10,06,482.69		10,00,462.69	1,26,333.93		1 lead a gala	
	The accompanying notes are an integral part of the financial statements	37.446.3136							

In terms of our report attached.

FOR GOWTHAMA AND COMPANY

CHARTERED ACCOUNTANTS

Reg No: 0059175

H. V. GOWTHAMA

PARTNER Membership No: 014353

UDIN 25014353BHLIU18450

Place : Bangalore Date : 23.07.2025 FOR CHILD RIGHTS TRUST

Muamaraj

Receipts and Payments Account for the year ending 31.03.2025

(LC)

(Amount in Rs.)

Particulars	Amount	Amount
Opening Balance		
Bank Accounts		1
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		1,
UNICEF		
- Grant Unicef	3,09,265.82	
- Unicef Expensess(2023-24) -		
Unicef Administrative Expenses 2024	1,84,838.97	
Unicef Programme Expensess 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



TOTAL		54,73,315.56
Cash (Unicef)	-	2,212.00
Cash	2,212.00	
Cash-in-hand		
Bank Of India 19757 (Unicef)	7,122.50	3,62,782.84
Bank of India 19756 (Local)	2,20,451.99	E 8
Bank Of India 17517 (CIF)	23,188.53	
Bank Of India 00008 (Staff Welfare)	1,12,019.82	
Bank Accounts		
Closing Balance		
Interest 19757		5,928.00
- Local Salaries	3,37,750.00	12,80,404.00
- Local Programme Expenses	55,738.00	
- Local Administration Expenses	6,63,406.00	
- KCRO Expenses	2,20,360.00	
- PSEA Policy Orientation Workshop	3,150.00	
CRT Local Expenses (2023-24)		

In terms of our report attached.

FOR GOWTHAMA AND COMPANY

CHARTERED ACCOUNTANTS

Reg No: 005917S

8 angalore-69

H. V. GOWTHAMA

PARTNER

Membership No: 014353

UDIN 25014353 BML1018450

Place : Bangalore Date : 23.07.2025 FOR CHILD RIGHTS TRUST

TRUSTEE

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 Kamataka with the Kamataka 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.) Funds As at 1st April **Funds Utilised** As at 31st March transferred/receive 2024 during the year 2025 d during the year **NPO Funds** Unrestricted Funds 3 (i) Corpus Fund 15.500.00 5,000.00 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 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 Short Term Loans & Advances Programme Advance As per last Balance Sheet 746.00 Add : Received during the Year 7,54,380.00 7,55,126.00 Less : Applied During the Year Total short term loans & advances 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 (il) 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 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

	1500g0000000100000 0000	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	u.e.	
	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 25014353BHLIU18450

Place : Bangalore Date : 23.07.2025 FOR CHILD RIGHTS TRUST

hamuss

TRUSTEE

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

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

(Amount in Rs.)

	TANGIBLE ASSETS								
Particulars /Assets	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture &	Vehicles	Others (specify nature)	Total	
				ross Block					
At 1 April 2025		1,05,43,400.00	_	7,14,326.00	100	7		1,12,57,726.00	
		1,037,107,107.10		10.750 E.1515		15	150		
Additions	8	2		¥	50			-	
Deductions/Adjustments		1,05,43,400.00	-	7,14,326.00	-	-	-	1,12,57,726.00	
At 1 April 2024	-	1,05,45,400.00				2X		2	
Additions							-		
Deductions/Adjustments				7,14,326.00				1,12,57,726.00	
At 31 March 2025		1,05,43,400.00						1,12,57,726.00	
At 31 March 2024		1,05,43,400.00		7,14,326.00	-			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
			Deprecia	tion/Adjustments				V4.	
At 1 April 2025	-	-	-		-	100	(i)	20.	
Additions	2	G-1	-	×	-	75	3		
Deductions/Adjustments	12	72		-	-	-	1	-	
At 1 April 2024	/ -	-	7.	-	-	4.7	1		
Additions	/ =	=	1.9	M		1.05			
Deductions/Adjustments		17. 4	59	* * *	-	-	-	-	
At 31 March 2025	12	-	99	-	-	-	7-1		
	100	021	0.	9			12.1		
At 31 March 2024									
Net Block	1	1,05,43,400.00		7,14,326.00				1,12,57,726.00	
At 31 March 2025				7,14,326.00				1,12,57,726.00	
At 31 March 2024	-	1,05,43,400.00		7,14,520.00					

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
- 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)

SI. No.	Particulars	Note	31.03.2025 In Rs.	(Amount in Rs. 31.03.2024 In Rs.
1.	SOURCES OF FUNDS		III Ka.	III NS.
1	NPO Funds			
	(a) Unrestricted Funds	3	35,96,599.10	36.20.667.82
	(b) Restricted Funds		5	
		1	35,96,599.10	36,20,667.82
2	Non-current liabilities	1		
	(a) Long-term borrowings		220	31
	(b) Other long-term liabilities	1 1	5.1	**
	(c) Long-term provisions		D	
3	Connect link litelian		¥.	12
3	Current liabilities	1		
	(a) Short-term borrowings			27
	(b) Payables (c) Other current liabilities		76.0	
	(d) Short-term provisions		-	- 2
	(a) short-term provisions	-	-	
	Total	1	35.96.599.10	36,20,667.82
			33,90,399.10	36,20,667.82
11	ASSETS			
1	Non-current assets	1 1		
	(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		20	120
	(iii) Capital work in progress	1 1	8	1.65
	(iv) Intangible asset under development		1, 58	150
Į.	(b) Non-current investments			15
	(c) Long Term Loans and Advances	1 1	- X	
	(d) Other non-current assets	-		- (2)
2	Current assets	l -	4,45,192.00	4,45,192.00
	(a) Current investments			
	(b) Inventories		*.*	7-7
	(c) Receivables	100		
	(d) Cash and Bank Balances	5	21.51.407.10	24 75 475 22
	(e) Short Term Loans and Advances	1 2	31,51,407.10	31.75.475.82
	(f) Other current assers		15:11	\$51
	11) Section and the section of		31,51,407.10	31.75.475.82
	Total		35,96,599.10	36,20,667.82
	=	l =		30,20,007.02
	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: 005917S

H. V. GOWTHAMA PARTNER

Membership No: 014353

UDIN 25014353BMLIV18450

Place : Bangalore Date : 23.07.2025 FOR CHILD RIGHTS TRUST

TRUSTEE

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

(Amount in Rs.)

_					1	(Amount in)		
SI. No.	Particulars	Note		1.03.2025		31.03.2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
1	Income: (a) Contributions and Donations (b) Fees from Rendering of Services		4	12		15	2	
-	(c) Sale of Goods	6	56,288,41	- 2	56.288.41	39,551.09		39,551.0
111	Other Income Total Income (I+II)	8	56,288.41		56,288.41	39,551.09		39,551.09
		1 4						
IV	Expenses: (a) Material consumed/distributed (b) Donations/contributions paid		18	3	53	3	-	
	(c) Employee benefits expense	7	4,557.00		4,557.00	15	8	
	(d) Depreciation and amortization expense			3.0		15	¥	
	(e) Finance Costs	8	4,887.48		4,887,48	10.324.86		10,324.8
	(f) Other expenses (g) Religion/charitable expenses	0	4,007.40	- 6	4,007.40	10,324.00	2	10,32,430
	(h) Other Expenses (specify nature)							5
	Total expenses		9,444.48	-	9,444.48	10,324.86	•	10,324.86
v	Excess of Income overExpenditure for the year before exceptional and extraordinary items (III-IV)		46,843.93	-	46,843.93	29,226.23		29,226.2
٧	exceptional and extraordinary items (III- IV)		40,043,93		40,043.53	25,220.23	177	25,220.0
VI	Exceptional items		-		950	8		50
VII	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		46,843.93	(*)	46,843.93	29,226.23		29,226.2
VIII	Extraordinary Items).5	, n	<u>s</u>		
DC	Excess of Income over Expenditure for the year (VII-VIII)		46,843.93	- 2	46,843.93	29,226.23		29,226.2
	Appropriations Transfer to funds, e.g., Building fund Transfer from funds		3		5	9		1
	Balance transferred to General Fund		46.843.93		46,843.93	29,226.23		29,226.2
			46,843.93	- 1	46,843.93	29,226.23	-	29,226.2
	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 25014353BML1018450

FOR CHILD RIGHTS TRUST

Melhamaray

TRUSTEE

TRUSTE

Place : Bangalore Date : 23.07.2025

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

Particulars	Amount	Amount
Opening Balance		7.11.04.11
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)		24,15,555.00
- Grants received from ILP	20,49,979.00	
- ILP Interest	15,587.95	20,65,566.95
Educo Fund		20,03,300.93
- 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
1		1,00,000.00
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	
- Administarion 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
duco Fund		
Admin Expenses	83,876.00	
The state of the s		
Programe Expenses	10,22,279.00	



TOTAL	1,02,33,993.16
Cash-in-hand	
State Bank Of India6470(FC)	31,51,407.10
Bank Of India No. 426(FC)	,280.99
Bank Of India 19235	,777.95
	,645.80
Bank Of India 17824(EDUCO)	,702.36
Bank Accounts	1 -
Closing Balance	
Programme Advances	0.07463792
Staff Benefit	98,318.00
Bank Charges	1,09,088.00
	4,887.48
Admin Expenses EPF	4,557.00

In terms of our report attached.

FOR GOWTHAMA AND COMPANY

CHARTERED ACCOUNTANTS
Reg No: 005917S

H. V. GOWTHAMA

PARTNER

Membership No: 014353

UDIN 25014353BHL1U18450

Place : Bangalore Date : 23.07.2025 FOR CHILD RIGHTS TRUST

Mamary

TRUSTEE

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.

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

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.

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.) Funds As at 1st April **Funds Utilised** As at 31st March transferred/receive 2024 during the year 2025 d during the year **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 26,97,268.00 8,50,599.74 23.84.222.98 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 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) 9,594.47 10,280.99 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 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 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

Place: Bangalore Date: 23.07.2025

PARTNER

Membership No: 014353

UDIN 25014353BYL1018450

angalore-69

FOR CHILD RIGHTS TRUST

TRUSTEE

Melhamuray

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)

Dantieulana (Annata	TANGIBLE ASSETS								
Particulars /Assets	Freehold land	Buildings	Plant and Equipment	Office - equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	Total	
			Gro	ss Block					
At 1 April 2025		8	-	4,45,192.00				4,45,192.00	
Additions	12	5		13 Inc.	-	197	¥		
Deductions/Adjustments	12		2						
At 1 April 2024	~		2	4,45,192.00				4,45,192.00	
Additions	(8)	S.	2	70	_	.01		4,45,152.00	
Deductions/Adjustments	9	2		521					
At 31 March 2025		-	-	4,45,192.00	2			4,45,192.00	
At 31 March 2024	-		2-	4,45,192.00	-			4,45,192.00	
			Depreciation	on/Adjustments	1.			1,10,102.00	
At 1 April 2025			-						
Additions		10,			20	:0	-		
Deductions/Adjustments	12	91		- 27	5		50	-	
At 1 April 2024	14.5	2.0	- 1			-	-		
Additions	-		23		- 8		5	-	
Deductions/Adjustments		60	20	9.2	3		51		
At 31 March 2025	~								
At 31 March 2024	E	-							
Net Block									
At 31 March 2025			-	4,45,192.00		78 SI		4.45.402.00	
At 31 March 2024	-			4,45,192.00		-	-	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 immoveable property



GOWTHAMA & COMPAN

CHARTERED ACCOUNTANTS

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:

- 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.
- The Balance Sheet and Income and Expenditure Account dealt with by the report are in agreement with the books of accounts.
- 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.
- 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

 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: 25014353BML1V18450

Place: Bangalore Date: 23.07.202