

GOWTHAMA AND COMPANY CHARTERED ACCOUNTANTS	23/57, 41st CROSS, EAST END 'C' MAIN ROAD, 9th BLOCK, JAYANÁGAR, BANGALORE-560069 TELEPHONE: 26636042, 26656194 TELEFAX : 26651104	
NAME AND ADDRESS	CHILD RIGHTS TRUST 4606, High Point IV #45 Palace Road Bangalore- 560001	
STATUS	REGISTERED 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	2024-2025	
PREVIOUS YEAR ENDED	31.03.2024	
COMPUTATION OF INCOME		
GROSS RECEIPTS		2,413,255
Less: Expenses towards objects of the Trust	1,656,462	2,413,255
Less: Program advance paid		1,656,462
Net Surplus/(Deficit)		756,793
Less : Deduction u/s 11(2) - Form 10 filed		400,000
		356,793
Less: Exemption U/s 11 (1) (a) 15% of Gross Receipts amounting to Rs. 3,61,988.30/- restricted to available income		361,988
NET INCOME/DEFICIT		(5,195.12)
Income Tax thereon		NIL
Less : TDS		12,714
Refund Due		12,714



CHILD RIGHTS TRUST
Consolidated Balance sheet for the year ended 31ST MARCH 2024

31.03.2023 In Rs.	Liabilities	In Rs.	31.03.2024 In Rs.	31.03.2023 In Rs.	Assets	In Rs.	31.03.2024 In Rs.
445,192	Capital Fund		445,192.00		Fixed Assets		
8,033,784	Corpus Fund		8,038,584.00	314,000	Camera Purchased	314,000.00	
4,768,184	General Fund:			63,192	EPSON Projector	63,192.00	
	Opening Balance	4,768,183.83		68,000	Laptop	68,000.00	
	Add : Excess of Income over Expenditure	557,209.18	5,325,393.01	10,543,400	Building	10,543,400.00	
				17,700	Chairs	17,700.00	
	UnDisbursed Fund			144,496	Furnitures & Fixtures	144,496.00	
173,045.51	India Literacy Project			552,130	Office Equipments	552,130.00	
	As per last Balance Sheet	173,045.51		4,633	Photocopier		11,702,918.00
	Add : Received during the Year	2,184,191.00					
	Add : Received Interest during the Year	17,333.00		2,374	Programme Advance		
	Less : Applied During the Year	(2,091,152.37)	283,417.14				
1,510,629.84	Foundation for Children and Women			2,000,000	Current Assets		
	As per last Balance Sheet	1,510,629.84			Deposits		2,238,994.00
	Add : Received during the Year	2,071,346.00		29,837	Interest Receivable		
	Less : Applied During the Year	(1,597,568.15)	1,984,407.69	7,851	TDS Receivable		
1,482,372	Grants from EDUCO				Opening Balance	7,851.00	
	As per last Balance Sheet	1,482,372.26			Add : Additions	12,714.00	
	Add : Received during the Year	4,869,973.00			Less : Deductions	2,713.00	23,278.00
	Add : Received Interest during the Year	31,174.50					
	Less : Applied During the Year	(5,532,920.02)	850,599.74	746	Loans & Advances:		
849,260	UNICEF Grant				Opening Balance	746.00	
	Opening Balance	849,259.75			Add : Additions	754,380.00	
	Received during the Year	2,461,893.00			Less : Deductions	(755,126.00)	
	Less : Spent during the Year	(2,531,206.80)	779,945.95	11,600	Closing Balances		
(190,290.84)	Child Line Fund			3,312,217	Cash	9,287.00	
	Opening Balance	(190,290.84)			Cash at bank	3,846,445.29	3,855,732.29
	Received during the Year	582,333.00					
	Less : Spent during the Year	(414,569.40)	(22,527.24)				
	Research, Training and Dissemination Fund		400,000.00				
	Staff Benefit		(264,090.00)				
17,072,176	TOTAL		17,820,922.29	17,072,176	TOTAL		17,820,922.29

FOR CHILD RIGHTS TRUST

Mehamasaj
TRUSTEE

[Signature]
TRUSTEE

Place : Bengaluru
Date :14.08.2024

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 0059175

H. V. GOWTHAMA
PARTNER

Membership No: 014353



UDIN: 24014353BKEWXW2563

CHILD RIGHTS TRUST
Consolidated Income and Expenditure Account for the year ended 31ST MARCH 2024

31.03.2023 In Rs.	Expenditure	31.03.2024 In Rs.	31.03.2023 In Rs.	Income	31.03.2024 In Rs.
2,230,380	To CRT Local Expenses	1,646,137.31		By Capacity Strengthening Cost (7%)	135,636.00
9,017	To Staff Benefit	2,110.00	163,880.93	By Interest Received	167,933.55
41,356	To Bank Charges	8,214.86		By Leave Deduction	2,004.00
300,309	To Unicef Expenses	-	1,614,935.00	By Donation Received	1,663,917.80
66,000	To General Expenses (Salary)	-	43,971.00	By Miscellaneous Receipt	443,764.00
-	To Assets written off	4,633.00	205,049.00	By Unicef Fund Received	-
-	To Research, Training and Dissemination Fund	400,000.00			
-	To Excess of Income over Expenditure	352,160.18	619,225.32	By Excess of Expenditure over Income	-
2,647,061	TOTAL	2,413,255.35	2,647,061	TOTAL	2,413,255.35

FOR CHILD RIGHTS TRUST

M. Manoj
TRUSTEE

Place : Bengaluru
Date :14.08.2024

H. V. Gowthama
TRUSTEE

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 0059175

H. V. Gowthama
H. V. GOWTHAMA
PARTNER



Membership No: 014353

UDIN: 24014353BKELXW2563

CHILD RIGHTS TRUST, BANGALORE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

31.03.2023 In Rs.	RECEIPTS	In Rs.	31.03.2024 In Rs.	31.03.2023 In Rs.	PAYMENTS	In Rs.	31.03.2024 In Rs.
	To Opening Balance			1,521,294	By Foundation for Women and Children Expenses		
21,159	Cash in Hand	11,600.00			Programme Expenses	995,170.15	
2,680,545	Cash at Bank	3,312,217.35	3,323,817.35		Administration Expenses	148,463.00	
					FCW Staffs	498,561.00	1,642,194.15
	To Fund Balance			1,633,566	By India literary project Expenses		
1,654,433	Foundation for Children and Women	2,116,721.00			Programme Execution (Staff salaries)	393,509.00	
1,653,956	India Literary Project	2,252,524.00			High/Higher Secondary Schools	447,332.00	
5,792,860	Educo	4,927,887.50			Anganawadies Centers	629,300.00	
7,100	Corpus Fund	4,800.00			ILP Programme Expenses	580,264.00	
190,273	Childline Fund	582,333.00			Administrative Expenses	91,747.37	2,142,152.37
3,557,799	Grant UNICEF	2,709,059.00	12,593,324.50				
165,736	To Interest Income		157,110.55				
1,614,935	To Donation		1,663,917.80	16,227	By Indian Network of Professional Social Workers		
43,971	To Miscellaneous Receipt		443,764.00		Associations (INSPWA) Expenses		
204,379	To Staff Benefit		256,485.00				
467,439	To Programme Advance		1,098,086.00	13,618	By Rejuvenate India Movement (RIM) Fund Expenses		
-	To Capacity Strengthening Cost (7%)		150,592.00				
86,734	To CRT Local Expenses		83,279.00	4,811	By TDH Netherland Fund		
-	To Leave Deduction		2,004.00				
6,071	To TDS Receivable			63,108	By Impact Guru Expenses		
				4,141,268	By Educo Fund		
					Educo Expenses		5,381,880.02
				311,881	By Childline Fund		
					Childline Fund	301,500.00	
					Childline Expenses	113,069.40	414,569.40
				300,309	By UNICEF		
					By Unicef Grant	38,796.00	
				3,281,940	By Unicef Expenses	2,534,527.80	2,573,323.80
				2,197,480	By CRT Local Expenses		1,724,946.31



				31,692	By Interest		4,228.00
				957,074	By Programme Advance		1,277,965.00
				274,288	By Staff benefit		522,685.00
				9,017	By Bank Charges		8,214.86
				-	By Fixed Deposit		200,000.00
				-	By Capacity Strengthening Cost (7%)		14,956.00
				-	By TDS Receivable		9,533.00
				66,000	By General Expenses		-
					Closing Balance		
				11,600	Cash	9,287.00	
				3,312,217	Cash at Bank	3,846,445.29	3,855,732.29
18,147,390	TOTAL		19,772,380.20	18,147,390	TOTAL		19,772,380.20

FOR CHILD RIGHTS TRUST


TRUSTEE


TRUSTEE

Place : Bengaluru
Date :14.08.2024

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 005917S



H. V. GOWTHAMA
PARTNER

Membership No: 014353

UDIN: 24014353BKE LXW2563

CHILD RIGHTS TRUST
Balance sheet for the year ended 31ST MARCH 2024
(LOCAL)

Liabilities	In Rs.	31.03.2024 In Rs.	Assets	In Rs.	31.03.2024 In Rs.
Corpus Fund		15,500.00	Fixed Assets		
Building Corpus Fund		8,023,084.00	Building	10,543,400.00	
General Fund			Chairs	17,700.00	
Opening Balance	4,799,154.31		Furnitures & Fixtures	144,496.00	
Less : Excess of Expenditure over Income	722,933.95	5,522,088.26	Office Equipments	552,130.00	
			Photocopier	-	11,257,726.00
UNICEF Grant			Current Assets		
Opening Balance	849,259.75		Fixed Deposits		2,238,994.00
Received during the Year	2,666,942.00		TDS Receivable:		
Less : Spent during the Year	(2,531,206.80)	984,994.95	Opening Balance	7,851.00	
			Add : Additions	12,714.00	
Child Line Fund			Less : Deductions	-	20,565.00
Opening Balance	(190,290.84)		Loans & Advances:		
Received during the Year	582,333.00		Opening Balance	746.00	
Less : Spent during the Year	(414,569.40)	(22,527.24)	Add : Additions	754,380.00	
			Less : Deductions	(755,126.00)	
Staff Benefit			Cash and Cash Equivalents:		
Opening Balance	(61,508.50)		Cash in Hand		
Received during the Year	109,172.00		Cash	4,495.00	
Less : Spent during the Year	(373,262.00)	(325,598.50)	Cash (Unicef)	2,458.00	6,953.00
			Cash at Bank		
			Cash at Bank (Unicef)	194,010.40	
			Cash at Bank (CIF)	20,636.53	
			Cash at Bank (Staff Welfare)	24,245.64	
			Cash at Bank (Local)	434,410.90	673,303.47
TOTAL		14,197,541.47	TOTAL		14,197,541.47

FOR CHILD RIGHTS TRUST

M. Kumaraj
TRUSTEE

H. V. Gowthama
TRUSTEE

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 005917

H. V. GOWTHAMA
PARTNER

Membership No: 014363



Place : Bengaluru
Date :14.08.2024

UPIN: 24014353BKE LXW 2563

CHILD RIGHTS TRUST
Income and Expenditure Account for the year ended 31ST MARCH 2024
(LOCAL)

Expenditure	31.03.2024 In Rs.	Income	31.03.2024 In Rs.
To CRT Local Expenses	1,646,137.31	By Donation Received	1,663,917.80
To Assets written off	4,633.00	By Capacity Strengthening Cost (7%)	135,636.00
		By Interest Received	129,450.46
		By Leave Deduction	936.00
To Excess of Income over Expenditure	722,933.95	By Miscellaneous Receipt	443,764.00
TOTAL	2,373,704.26	TOTAL	2,373,704.26

FOR CHILD RIGHTS TRUST

M. Namraj
TRUSTEE

David S. S.
TRUSTEE

Place : Bengaluru
Date :14.08.2024

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 0059175

H. V. Gowthama
H. V. GOWTHAMA
PARTNER

Membership No: 014353

UDIN: 24014353BKLXWQ563



CHILD RIGHTS TRUST, BANGALORE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024
(LOCAL)

RECEIPTS	In Rs.	31.03.2024 In Rs.	PAYMENTS	In Rs.	31.03.2024 In Rs.
<u>To Opening balance</u>			<u>By Capital A/c (Fund Balance)</u>		
Cash in Hand			<u>By Childline Fund</u>	301,500.00	
Cash	2,840.00		Childline Expenses	113,069.40	414,569.40
Cash (CIF)	1,335.00		<u>By Grant Unicef</u>	38,796.00	
Cash (Unicef)	4,198.00	8,373.00	Unicef Administration Expenses	252,779.85	
Cash at Bank			Unicef Programme Expenses	2,281,747.95	2,573,323.80
Cash at Bank (Unicef)	11,562.20		<u>By CRT Local Expenses</u>		
Cash at Bank (CIF)	29,450.43		KCRO Expenses	257,110.00	
Cash at Bank (Staff Welfare)	76,108.14		Local Administration Expenses	990,824.31	
Cash at Bank (Local)	6,824.95	123,945.72	Local Programme Expenses	258,938.00	
			Local Salaries	218,074.00	1,724,946.31
<u>To Capital A/c</u>			<u>By Interest 19757</u>		4,228.00
To Corpus Fund		4,800.00	<u>By Programme Advance</u>		754,380.00
To Fund Balance			<u>By Staff Benefit</u>		373,262.00
Childline Fund	582,333.00		<u>By Capacity Strengthening Cost (7%)</u>		14,956.00
Unicef Grant	2,666,942.00	3,291,392.00	<u>By TDS Receivable</u>		9,533.00
Unicef Expenses	42,117.00		<u>By Fixed Deposit</u>		200,000.00
<u>To Interest Income</u>			<u>Closing Balance</u>		
To Interest 0008	897.00		Cash in Hand		
To Interest 17517	950.00		Cash	4,495.00	
To Interest 19756	14,195.46		Cash (CIF)		
To Interest 19757	7,255.00		Cash (Unicef)	2,458.00	6,953.00
To Interest on FD	95,330.00	118,627.46	Cash at Bank		
To Donation		1,663,917.80	Cash at Bank (Unicef)	194,010.40	
To Miscellaneous Receipt		443,764.00	Cash at Bank (CIF)	20,636.53	
To Staff Benefit		109,172.00	Cash at Bank (Staff Welfare)	24,245.64	
To Programme Advance		750,656.00	Cash at Bank (Local)	434,410.90	673,303.47
To Capacity Strengthening Cost (7%)		150,592.00			
To Leave Deduction		936.00			
To CRT Local Expenses					
Local Administration Expenses	45,609.00				
Local Programme Expenses	37,670.00	83,279.00			
TOTAL		6,749,454.98	TOTAL		6,749,454.98

FOR CHILD RIGHTS TRUST

Melhamasaj
TRUSTEE

charles S/S
TRUSTEE

Place : Bengaluru
Date :14.08.2024

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 0059175
Bangalore-69
H. V. GOWTHAMA
PARTNER
Membership No: 014353

UDIN: 24014353BKLW 2563

CHILD RIGHTS TRUST, BANGALORE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024
(FCRA)

RECEIPTS	In Rs.	31.03.2024 In Rs.	PAYMENTS	In Rs.	31.03.2024 In Rs.
To Opening Balance			By Foundation for Children & Women Expenses		
Cash in Hand - FCRA	3,227.00		<u>Programme Expenses</u>		
Cash at Bank			New Publications (The Costs Have Been Clubbed)	29,500.00	
FCRA-State Bank of India- A/c no: 40081376470	7,242.79		Re -Prints Of Books and Manual, Brochures	134,520.00	
TdH-NL-Bank of India- A/c no: 840110110017824 (Educo)	1,478,833.90		Training On Localising Child Right in Select Dis	344,353.00	
FCRA-Bank of India- A/c no: 840110110000426	1,671,251.82		Fellowship Programme	486,797.15	995,170.15
FCRA-Bank of India- A/c no: 840110110019235	30,943.12	3,191,498.63	<u>Administration Expenses</u>		
			Office Maintanance		148,463.00
To Grants From Foundation for Children & Women			<u>FCW Staffs</u>		
Grants received from FCW	2,071,346.00		Programme Coordinator		498,561.00
FCW Expenses	45,375.00	2,116,721.00	By India Literacy Project Expenses		
			<u>Programme Execution</u>		
To Grants From India Literacy Project			High/Higher Secondary Schools		393,509.00
Grants received from ILP	2,184,191.00		Anganawadies Centers		447,332.00
ILP Expenses	51,000.00		<u>Programme Expenses</u>		
ILP Interest	17,333.00	2,252,524.00	CBB- Community	59,555.00	
			CBB- Programme Execution	520,709.00	580,264.00
To Grants From Educo Fund			<u>Administration Expenses</u>		
Grants received from Educo	4,869,973.00		Audit Fees	7,000.00	
Educo Expenses	26,740.00		Office Rent	63,530.00	
Educo Interest	31,174.50	4,927,887.50	Communication & Stationary	15,737.00	
			Miscellaneous	5,480.37	91,747.37
To Interest Income (Miscellaneous)		37,636.33	By Educo Fund		
To Interest Income (19235)		846.76	<u>Educo Expenses</u>		
To Leave Deduction			Administrartion Expenses	181,744.02	
Shilpa	267.00		Programme Expenses	2,015,100.00	
Kasthuri R	801.00	1,068.00	Staff Salaries	3,185,036.00	5,381,880.02
To Staff Benefit		147,313.00			
To Programme Advance		347,430.00			
			By Bank Charges		8,214.86
			By Programme Advance		523,585.00
			By Staff Benefit		149,423.00



			By Closing Balance		
			Cash in Hand	2,334.00	
			Bank at Bank		
			FC - State Bank of India A/c No : 40081376470	9,594.47	
			Educo - Bank of India - A/c no : 840110110017824 (Educo)	851,749.38	
			FCRA - Bank of India- A/c no : 840110110019235	26,397.38	
			FCRA - Bank of India - A/c no : 840110110000426	2,285,400.59	
					3,175,475.82
	TOTAL				13,022,925.22
		13,022,925.22	TOTAL		13,022,925.22

FOR CHILD RIGHTS TRUST

FOR GOWTHAMA AND COMPANY

CHARTERED ACCOUNTANTS

Reg No: 0059175

M. Hamaraj
TRUSTEE

H. V. Gowthama
TRUSTEE



H. V. GOWTHAMA
PARTNER

Membership No: 014353

Place : Bengaluru

Date :14.08.2024

UDIN: 24014353BKELXW2563

CHILD RIGHTS TRUST
Balance sheet for the year ended 31ST MARCH 2024
(FCRA)

Liabilities	In Rs.	31.03.2024 In Rs.	Assets	In Rs.	31.03.2024 In Rs.
Capital Fund			Fixed Assets		
As per last Balance Sheet	445,192.00		Camera Purchased	314,000.00	
Add: Received during the year	-	445,192.00	EPSON Projector	63,192.00	
			Laptop	68,000.00	445,192.00
General Fund			Current Assets		
As per last Balance Sheet	27,825.02		Cash In Hand		2,334.00
Less: Excess of Expenditure Over Income	29,226.23	57,051.25	Cash at Bank		
			FC - State Bank of India A/c No : 40081376470	9,594.47	
UnDisbursed Fund			Educo - Bank of India - A/c no : 840110110017824 (Educo)	851,749.38	
India Literacy Project			FCRA - Bank of India- A/c no : 840110110019235	2,285,400.59	
As per last Balance Sheet	173,045.51		FCRA - Bank of India - A/c no : 840110110000426	26,397.38	3,173,141.82
Add : Received during the Year	2,184,191.00				
Add : Received Interest during the Year	17,333.00				
Less : Applied During the Year	(2,091,152.37)	283,417.14			
Foundation for Children & Women					
As per last Balance Sheet	1,510,629.84				
Add : Received during the Year	2,071,346.00				
Less : Applied During the Year	(1,597,568.15)	1,984,407.69			
Grants from EDUCO					
As per last Balance Sheet	1,482,372.26				
Add : Received during the Year	4,869,973.00				
Add : Received Interest during the Year	31,174.50				
Less : Applied During the Year	(5,532,920.02)	850,599.74			
TOTAL		3,620,667.82	TOTAL		3,620,667.82

FOR CHILD RIGHTS TRUST

Uthamraj
TRUSTEE

Uthamraj
TRUSTEE

Place : Bengaluru
Date :14.08.2024

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 0059175

H. V. Gowthama
H. V. GOWTHAMA
PARTNER

Membership No: 014353



UDIN : 24014353BKELXW2S63

CHILD RIGHTS TRUST
Income and Expenditure Account for the year ended 31ST MARCH 2024
(FCRA)

Expenditure	31.03.2024 In Rs.	Income	31.03.2024 In Rs.
To Bank charges	8,214.86	By Interest	37,636.33
To Staff Benefit	2,110.00	By Interest - 19235	846.76
To Excess of Income over Expenditure	29,226.23	By Leave Deduction	1,068.00
TOTAL	39,551.09	TOTAL	39,551.09

FOR CHILD RIGHTS TRUST

Uthamasaj
TRUSTEE

[Signature]
TRUSTEE

Place : Bengaluru
Date :14.08.2024

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 0059175



[Signature]
H. V. GOWTHAMA
PARTNER

Membership No: 014353

UDIN: 24014353BKEFXW2563



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 31.03.2024, 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. 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 31.03.2024

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 : 24014353BKE LXW2563

**Place: Bangalore
Date: 14.08.2024**