

GCWTHAMA AND COMPANY CHARTERED ACCOUNTANTS	23/57, 41st CROSS, EAST END 'C' MAIN ROAD, 9th BLOCK, JAYANAGAR, 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	2023-2024	
PREVIOUS YEAR ENDED	31.03.2023	
COMPUTATION OF INCOME		
GROSS RECEIPTS		2,027,836
Add : Funds received from UNICEF		3,352,750
		5,380,586
Less: Expenses towards objects of the Trust	2,647,061	
Less: Expenses against UNICEF fund	3,328,526	
Less: Program advance paid	2,374	
		5,977,962
Net Surplus/(Deficit)		(597,376)
Less: Exemption U/s 11 (1) (a) 15% of Gross Receipts amounting to Rs 304175.3895/- restricted to available income		
NET INCOME/DEFICIT		(597,375.57)
Income Tax thereon		NIL
Less : TDS		7,596
Refund Due		7,596



CHILD RIGHTS TRUST, BANGALORE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023
(LOCAL)

RECEIPTS	In Rs.	31.03.2023 In Rs.	PAYMENTS	In Rs.	31.03.2023 In Rs.
To Opening balance			By Capital A/c (Fund Balance)		
Cash in Hand			By Grant Unicef		300,309.00
Cash	6,169.00		By Childline Expenses		
Cash (CIF)	753.00		Childline Administration Expenses	33,527.98	
Cash (Unicef)	3,309.00	10,231.00	Childline Programme Expenses	50,353.00	
Cash at Bank			Childline Salaries	228,000.00	311,880.98
Cash at Bank (Unicef)	45,460.95		By Impact Guru Expenses		63,108.00
Cash at Bank (CIF)	19,112.41		By Unicef Expenses		
Cash at Bank (Staff Welfare)	65,482.64		Unicef Administration Expenses	158,913.25	
Cash at Bank (Local)	803,338.10	933,394.10	Unicef Programme Expenses	3,123,027.00	3,281,940.25
To Capital A/c			By CRT Local Expenses		
To Corpus Fund		7,100.00	A Executive Director	240,000.00	
To Fund Balance			KCRO Expenses	173,080.00	
Childline Fund	190,273.00		Local Administration Expenses	1,637,795.06	
Unicef Grant	3,352,750.00		Local Programme Expenses	8,205.00	
Unicef Expenses	205,049.00	3,748,072.00	Local Salaries	138,400.00	2,197,480.06
To Interest Income			By Interest 19757		31,692.00
To Interest 0008	1,735.00		By Loans & Advances		175,010.00
To Interest 17517	845.00		By Staff Benefit		196,487.50
To Interest 19756	15,271.05		Closing Balance		
To Interest 19757	37,370.00		Cash in Hand		
To Interest on TDS Receivable	2,113.00		Cash	2,840.00	
To Interest on FD	75,958.00	133,292.05	Cash (CIF)	1,335.00	
To Donation		1,614,935.00	Cash (Unicef)	4,198.00	8,373.00
To Miscellaneous Receipt		43,971.00	Cash at Bank		
To Staff Benefit		106,426.00	Cash at Bank (Unicef)	11,562.20	
To TDS Receivable		6,071.00	Cash at Bank (CIF)	29,450.43	
To CRT Local Expenses			Cash at Bank (Staff Welfare)	76,108.14	
KCRO Expenses	75,000.00		Cash at Bank (Local)	6,824.95	123,945.72
Local Administration Expenses	10,372.36				
Local Programme Expenses	1,362.00	86,734.36			
TOTAL		6,690,226.51	TOTAL		6,690,226.51

FOR CHILD RIGHTS TRUST

M. Kumaraj
TRUSTEE

Chaitanya S
TRUSTEE

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 0059175

H. V. Gowthama
H. V. GOWTHAMA
PARTNER

Membership No: 014353



Place : Bengaluru

Date : 07/07/2023

GOWTHAMA & COMPANY
CHARTERED ACCOUNTANTS

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

CHILD RIGHTS TRUST
Income and Expenditure Account for the year ended 31ST MARCH 2023
(LOCAL)

Expenditure	31.03.2023 In Rs.	Income	31.03.2023 In Rs.
To CRT Local Expenses	2,230,379.70	By Donation Received	1,614,935.00
To Unicef Expenses	300,309.00	By Unicef Fund Received	205,049.00
		By Interest Received	101,600.05
		By FD Interest Receivable	27,124.00
		By Miscellenous Receipt	43,971.00
		By Excess of Expenditure over Income	538,009.65
TOTAL	2,530,688.70	TOTAL	2,530,688.70

FOR CHILD RIGHTS TRUST

Uthamaraj
TRUSTEE

elavathi
TRUSTEE

Place : Bengaluru
Date : 07/07/2023

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 0059175

H. V. Gowthama
H. V. GOWTHAMA
PARTNER

Membership No: 014353

VDIN: 2301435384XR JH5225



CHILD RIGHTS TRUST
Balance sheet for the year ended 31ST MARCH 2023
(LOCAL)

Liabilities	In Rs.	31.03.2023 In Rs.	Assets	In Rs.	31.03.2023 In Rs.
Corpus Fund		10,700.00	Fixed Assets		
Building Corpus Fund		8,023,084.00	Building	10,543,400.00	
General Fund			Chairs	17,700.00	
Opening Balance	5,337,163.96		Furnitures & Fixtures	144,496.00	
Less : Excess of Expenditure over Income	(538,009.65)	4,799,154.31	Office Equipments	552,130.00	
			Photocopier	4,633.00	11,262,359.00
UNICEF Grant			Current Assets		
Opening Balance	825,036.00		Deposits		2,000,000.00
Received during the Year	3,352,750.00				
Less : Spent during the Year	(3,328,526.25)	849,259.75	TDS Receivable:		
Child Line Fund			Opening Balance	13,922.00	
Opening Balance	333,928.00		Add : Additions	7,596.00	
Received during the Year	190,273.00		Less : Deductions	(13,667.00)	7,851.00
Less : Spent during the Year	(714,491.84)	(190,290.84)			
Impact Guru Foundation Fund			Loans & Advances:		
Opening Balance	66,670.00		Opening Balance		
Received during the Year			Add : Additions	721,038.00	
Less : Spent during the Year	(66,670.00)		Less : Deductions	(720,292.00)	746.00
Staff Benefit			FD Interest Receivable		27,124.00
Opening Balance	28,553.00		Cash and Cash Equivalents:		
Received during the Year	106,426.00		Cash in Hand		
Less : Spent during the Year	(196,487.50)	(61,508.50)	Cash	2,840.00	
			Cash (CIF)	1,335.00	
			Cash (Unicef)	4,198.00	8,373.00
			Cash at Bank		
			Cash at Bank (Unicef)	11,562.20	
			Cash at Bank (CIF)	29,450.43	
			Cash at Bank (Staff Welfare)	76,108.14	
			Cash at Bank (Local)	6,824.95	123,945.72
TOTAL		13,430,398.72	TOTAL		13,430,398.72

FOR CHILD RIGHTS TRUST

M. Hanasaj
TRUSTEE

Chithras Sas
TRUSTEE

Place : Bengaluru
Date : 07/07/2023

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 0059175
H. V. Gowthama
H. V. GOWTHAMA + 0059175
PARTNER
Membership No: 014353

VDIN:23014353BQXRJM5225

CHILD RIGHTS TRUST, BANGALORE
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

31.03.2022 In Rs.	RECEIPTS	In Rs.	31.03.2023 In Rs.	31.03.2022 In Rs.	PAYMENTS	In Rs.	31.03.2023 In Rs.
	To Opening Balance				By Foundation for Women and Children Expenses		
5,811	Cash in Hand	21,159.00		3,225,063	Programme Expenses	1,032,572.89	
3,666,044	Cash at Bank	2,680,545.35	2,701,704.35	1,137,232	Administration Expenses	117,152.00	
	To Fund Balance			992,037	FCW Staffs	371,569.30	1,521,294.19
592,729	Foundation for Children and W	1,654,433.00			By India literary project Expenses		
1,446,063	India Literary Project	1,653,956.00			Programme Execution (Staff salaries)	896,425.00	
2,974,000	Educo	5,792,859.59		720,291	ILP Programme Expenses	642,300.00	
	Corous Fund	7,100.00		688,592	Administrative Expenses	94,841.00	1,633,566.00
	Childline Fund	190,273.00		95,219			
1,251,462	Grant UNICEF	3,557,799.00	12,856,420.59		By Indian Network of Professional Social Workers Associations (INSPWA) Expenses		
					Training and workshop		16,227.36
187,842	To Interest Income		165,735.93		By Rejuvenate India Movement (RIM) Fund Expenses		
1,717,276	To Donation		1,614,935.00	6,395	Study on Sanitisation Survey- Need Assesment		13,618.00
818,101	To Miscellaneous Receipt		43,971.00		By TDH Netherland Fund		
125,832	To Staff Benefit		204,379.00		TDH Netherland Fund		4,810.70
243,579	To Programme Advance		467,438.97		By Educo Fund		
6,542	To TDS Receivable		6,071.00		Educo Expenses		4,141,267.76
	To CRT Local Expenses		86,734.36		By Childline Fund		
					Childline Expenses		311,880.98
					By Impact Guru Expenses		
							63,108.00
					By UNICEF		
					By Unicef Grant	300,309.00	
					By Unicef Expenses	3,281,940.25	3,582,249.25
					By CRT Local Expenses		
					By Interest		2,197,480.06
					By loans and advances		31,692.00
					By Staff benefit		957,074.00
					By Bank Charges		274,287.50
					By General Expenses		9,017.05
					Closing Balance		66,000.00
					Cash	11,600.00	
					Cash at Bank	3,312,217.35	3,323,817.35
13,035,280	TOTAL		18,147,390.20	13,035,280	TOTAL		18,147,390.20

FOR CHILD RIGHTS TRUST

H. V. Gowthama
TRUSTEE

H. V. Gowthama
TRUSTEE

Place : Bengaluru
Date : 07/07/2023

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
Reg No: 0059175

H. V. Gowthama
H. V. GOWTHAMA
PARTNER
Membership No: 014353

UDIN: 23014853 BQ 22 JH 8225

CHILD RIGHTS TRUST
Consolidated Income and Expenditure Account for the year ended 31ST MARCH 2023

31.03.2022 In Rs.	Expenditure	31.03.2023 In Rs.	31.03.2022 In Rs.	Income	31.03.2023 In Rs.
1,438,460	To CRT General Expenses	2,230,379.70	4,920	By Unicef Fund Received	205,049.00
1,189,369	To Unicef Expenses	300,309.00	161,616	By Interest Received	134,043.93
5,221	To Bank Charges	9,017.05	-	By FD Interest Receivable	29,837.00
107,108	To General Expenses (Salary)	66,000.00	1,717,276	By Donation Received	1,614,935.00
(8,643)	By Staff Benefit	41,355.50	27,928	By Miscellaneous Receipt	43,971.00
			819,773.84	By Excess of Expenditure over Income	619,225.32
2,731,514	TOTAL	2,647,061.25	2,731,514	TOTAL	2,647,061.25

FOR CHILD RIGHTS TRUST

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

H. V. Gowthama
TRUSTEE

H. V. Gowthama
TRUSTEE

Reg No: 0059175



H. V. GOWTHAMA
PARTNER

Membership No: 014353

Place : Bengaluru
Date : 07/07/2023

VDIN: 23014353B9XRTA5225

CHILD RIGHTS TRUST
Consolidated Balance sheet for the year ended 31ST MARCH 2023

31.03.2022	Liabilities	In Rs.	31.03.2023	31.03.2022	Assets	In Rs.	31.03.2023
In Rs.			In Rs.	In Rs.			In Rs.
445,192	Capital Fund		445,192.00		Fixed Assets		
8,026,684	Corpus Fund		8,033,784.00	314,000	Camera Purchased	314,000.00	
5,387,409	General Fund:			63,192	EPSON Projector	63,192.00	
	Opening Balance	5,387,409.15		68,000	Laptop	68,000.00	
	Less : Excess of Expenditure over Income	(619,225.32)	4,768,183.83	10,543,400	Building	10,543,400.00	
				17,700	Chairs	17,700.00	
				144,496	Furnitures & Fixtures	144,496.00	
				552,130	Office Equipments	552,130.00	
	UnDisbursed Fund			4,633	Photocopier	4,633.00	11,707,551.00
152,656	India Literacy Project						
	As per last Balance Sheet	152,655.51		10,000	Programme Advance		2,374.00
	Add : Received during the Year	1,625,403.00					
	Add : Received Interest during the Year	13,753.00					
	Less : Applied During the Year	(1,618,766.00)	173,045.51				
1,392,013	Foundation for Children and Women			2,000,000	Current Assets		
	As per last Balance Sheet	1,392,013.03			Deposits		2,000,000.00
	Add : Received during the Year	1,646,926.00		13,922	FD Interest Receivable		29,837.00
	Less : Applied During the Year	(1,528,309.19)	1,510,629.84		TDS Receivable		
					Opening Balance	13,922.00	
	Indian Network of Professional Social Workers Associations				Add : Additions	7,596.00	
16,227	As per last Balance Sheet	16,227.36			Less : Deductions	(13,667.00)	7,851.00
	Add : Received during the Year						
	Less : Applied During the Year	(16,227.36)			Loans & Advances:		
					Opening Balance		
13,618	Rejuvenate India Movement				Add : Additions	721,038.00	
	As per last Balance Sheet	13,618.00			Less : Deductions	(720,292.00)	746.00
	Add : Received during the Year						
	Less : Applied During the Year	(13,618.00)					
					Closing Balances		



138,509	Grants from EDUCO			21,159	Cash	11,600.00	
	As per last Balance Sheet	138,509.46		2,680,545	Cash at bank	3,312,217.35	3,323,817.35
	Add : Received during the Year	5,655,012.00					
	Add : Received Interest during the Year	31,160.59					
	Less : Applied During the Year	(4,342,309.79)	1,482,372.26				
4,811	TDH Netherland Fund						
	As per last Balance Sheet	4,810.70					
	Add : Received during the Year	-					
	Less : Applied During the Year	(4,810.70)					
825,036	UNICEF Grant						
	Opening Balance	825,036.00					
	Received during the Year	3,352,750.00					
	Less : Spent during the Year	(3,328,526.25)	849,259.75				
(60,638.86)	Child Line Fund						
	Opening Balance	333,928.00					
	Received during the Year	190,273.00					
	Less : Spent during the Year	(714,491.84)	(190,290.84)				
63,108	Impact Guru Foundation Fund						
	Opening Balance	66,670.00					
	Received during the Year	-					
	Less : Spent during the Year	(66,670.00)					
28,553	Staff Benefit						
16,433,177	TOTAL		17,072,176.35	16,433,177	TOTAL		17,072,176.35

FOR CHILD RIGHTS TRUST

H. V. Gowthama
TRUSTEE

H. V. Gowthama
TRUSTEE

Place : Bengaluru
Date : 07/07/2023

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Reg No: 0059175

H. V. Gowthama
BANGALORE-59

H. V. GOWTHAMA

PARTNER

Membership No: 014353

VDIN: 2301u353BqXRJH5225

CHILD RIGHTS TRUST, BANGALORE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023
(FCRA)

RECEIPTS	In Rs.	31.03.2023 In Rs.	PAYMENTS	In Rs.	31.03.2023 In Rs.
To Opening Balance			By Foundation for women and children Expenses		
Cash in Hand - FCRA	10,928.00		Programme Expenses		
Cash at Bank			New Publications (The Costs Have Been Clubbed)	387,232.00	
FCRA-State Bank of India- A/c no: 40081376470	13,465.25		Re -Prints Of Books and Manual,Brochures	41,890.00	
TdH-NL-Bank of India- A/c no: 840110110017824 (Educo)	126,316.10		Training On Localising Child Right in Select Dis	498,450.89	
FCRA-Bank of India- A/c no: 840110110000426	1,597,244.88		Fellowship Programme	105,000.00	1,032,572.89
FCRA-Bank of India- A/c no: 840110110019235	10,125.02	1,758,079.25	Administration Expenses		
To Grant From Foundation for Children & Women	1,646,926.00		Office Maintanance		117,152.00
To FCW Expenses	7,507.00	1,654,433.00	FCW Staffs		
To Grants Received From India Literary Project	1,625,403.00		Programme Coordinatator		371,569.30
To ILP Expenses	14,800.00		By India literary project Expenses		
To ILP Interest	13,753.00	1,653,956.00	Staff Salaries - Programme Execution		
To Grants received from Educo	5,655,012.00		Libraries with Books Flash Cards and Charts	32,000.00	
To Educo Expenses	106,687.00		Salary for Community Organizers	312,000.00	
To Educo Interest	31,160.59	5,792,859.59	Salary Project Coordinator	168,000.00	
To Interest (Miscellaneous)		32,443.88	Salary Senior Programme Coordinator	180,000.00	
To Staff Benefit		97,953.00	Salary MDLS Programme Facilitator	130,000.00	
To Programme Advance		467,438.97	Travel for Community Organizers	36,210.00	
			Travel Project Coordinator	18,258.00	
			Travel Senior Programme Coordinator	4,615.00	
			Travel MDLS Programme Facilitator	15,342.00	896,425.00
			Programme Expenses		
			CBB- Community	12,685.00	
			CBB- Programme Execution	629,615.00	642,300.00
			Administration Expenses		
			Audit Fees	7,000.00	
			Office Rent	68,900.00	
			Communication	1,050.00	
			Stationery and Communication Expenses	8,075.00	
			Miscellaneous	9,816.00	94,841.00
			By Indian Network of Professional Social Workers		
			Associations (INSPWA) Expenses		
			Training and workshop		16,227.36
			By Rejuvenate India Movement (RIM) Fund Expenses		
			Study on Sanitisation Survey- Need Assesment		13,618.00
			By TDH Netherland Fund		
			TDH Netherland Fund		4,810.70



			By Educo Fund		
			Educo Expenses		
			Administrartion Expenses	162,566.14	
			Programme Expenses	1,581,245.62	
			Staff Salaries	2,397,456.00	4,141,267.76
			Bank Charges		9,017.05
			Programme Advance		782,064.00
			Staff Benefit		77,800.00
			General Expenses (Salary)		66,000.00
			Closing Balance		
			Cash in Hand	3,227.00	
			Bank at Bank		
			FC - State Bank of ndia A/c No :40081376470	7,242.79	
			Educo - Bank of India - A/c no : 840110110017824 (Educo)	1,478,833.90	
			FCRA - Bank of India- A/c no : 840110110019235	30,943.12	
			FCRA - Bank of India - A/c no : 840110110000426	1,671,251.82	3,191,498.63
			TOTAL		11,457,163.69
			TOTAL		11,457,163.69

FOR CHILD RIGHTS TRUST

M. Kumaraj
TRUSTEE

H. V. Gowthama
TRUSTEE

Place : Bengaluru
Date : 07/07/2023

FOR GOWTHAMA AND COMPANY

CHARTERED ACCOUNTANTS

Reg No: 8059175

H. V. Gowthama
Bengaluru-59

H. V. GOWTHAMA

PARTNER

Membership No: 814353

VDIN: 2301u353B4RRTJH5228

CHILD RIGHTS TRUST
Income and Expenditure Account for the year ended 31ST MARCH 2023
(FCRA)

Expenditure	31.03.2023 In Rs.	Income	31.03.2023 In Rs.
To Bank charges	9,017.05	By Interest	31,759.58
To General Expenses (Salary)	66,000.00	By Interest - 19235	684.30
		By FD Interest Receivable	
		By Staff Benefit	20,153.00
		By Excess of expenditure over Income	22,420.17
TOTAL	75,017.05	TOTAL	75,017.05

FOR CHILD RIGHTS TRUST

FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

Uthmanraj
TRUSTEE

H. V. Gowthama
TRUSTEE

Place : Bengaluru
Date : 07/07/2023

Reg No: 0059175



H. V. GOWTHAMA
PARTNER

Membership No: 014353

VDIN: 23014353BGRJH5225

CHILD RIGHTS TRUST
Balance sheet for the year ended 31ST MARCH 2023
(FCRA)

Liabilities	In Rs.	31.03.2023 in Rs.	Assets	In Rs.	31.03.2023 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			Programme Advance		2,374.00
As per last Balance Sheet	50,245.19				
Less: Excess of Expenditure Over Income	(22,420.17)	27,825.02	Current Assets		
			Closing Balances		
UnDisbursed Fund			Cash In Hand	3,227.00	
India Literacy Project			Cash at Bank		
As per last Balance Sheet	152,655.51		State Bank of India (6470)	7,242.79	
Add : Received during the Year	1,625,403.00		Bank of India - Educo (17824)	1,478,833.90	
Add : Received Interest during the Year	13,753.00		Bank of India No. 426	1,671,251.82	
Less : Applied During the Year	(1,618,766.00)	173,045.51	Bank of India (19235)	30,943.12	3,191,498.63
Foundation for Children and Women					
As per last Balance Sheet	1,392,013.03				
Add : Received during the Year	1,646,926.00				
Less : Applied During the Year	(1,528,309.19)	1,510,629.84			
Indian Network of Professional Social Workers Associations					
As per last Balance Sheet	16,227.36				
Add : Received during the Year					
Less : Applied During the Year	(16,227.36)				
Rejuvenate India Movement					
As per last Balance Sheet	13,618.00				
Add : Received during the Year					
Less : Applied During the Year	(13,618.00)				



Grants from EDUCO				
As per last Balance Sheet	138,509.46			
Add : Received during the Year	5,655,012.00			
Add : Received Interest during the Year	31,160.59			
Less : Applied During the Year	(4,342,309.79)	1,482,372.26		
TDH Netherland Fund				
As per last Balance Sheet	4,810.70			
Add : Received during the Year				
Less : Applied During the Year	(4,810.70)			
TOTAL		3,639,064.63	TOTAL	3,639,064.63

FOR CHILD RIGHTS TRUST

M. Namasaaj
TRUSTEE

Dr. H. S. S. S.
TRUSTEE

Place : Bengaluru
Date: 07/07/2023

FOR GOWTHAMA AND COMPANY

CHARTERED ACCOUNTANTS & COMPANY
Reg No: 0059175
H. V. Gowthama
H. V. GOWTHAMA
PARTNER

Membership No: 014353

UDIN: 23014353 B 4 X H J H 5 2 2 5