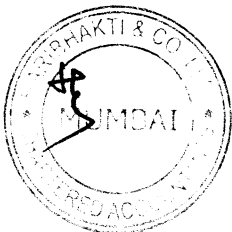


The Trustees
Child Rights and You
Anand Estate,
189/A, Sane Guruji Marg,
Mumbai - 400 011

1. We have examined the attached Balance Sheet as at March 31, 2018 and Receipts and Payments Account for the year ended on that date and a summary of significant accounting policies and other explanatory information annexed thereto of Child Rights and You (the 'Trust') having FCRA Registration No. 083780207 dated 23.03.1985 in so far as those pertain to its Foreign Contribution Regulation Account (FCRA) Accounts, prepared by the Trust, with the books and records of the Trust as produced to us for our examination. Preparation of financial statements in accordance with Foreign Contribution (Regulation) Act, 2010 (the 'Act') is the responsibility of the Trust. Our responsibility is to verify these financial statements in accordance with the said Act.
2. Our examination was carried out in accordance with the auditing standards generally accepted in India and the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI).
3. Based on our examination as mentioned in paragraph 2 above and as per the information and explanations given to us, we certify that:
 - The brought forward balance of foreign contributions with the Trust as at April 01, 2017 in FCRA Account No. 149010100096690 with Axis Bank was Rs. 7,624,993.
 - Foreign contributions amounting to Rs. 78,825,403 was received during the period April 01, 2017 to March 31, 2018.
 - Interest accrued on foreign contribution amounting to Rs. 5,818,900 was received by the trust during the financial year 2017-18.
 - The balance of unutilised foreign contribution with the Trust at the end of the financial year 2017-18 was Rs. 23,352,238 in FCRA Account No. 149010100096690 with Axis Bank.
 - The Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of Foreign Contribution (Regulation) Act, 2010 read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
 - The information contained in the Balance Sheet and Statement of Receipts and Payment is correct to the best of our knowledge and belief.



- The Trust has utilized the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.

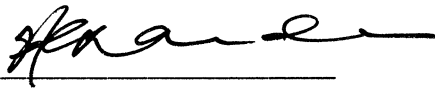
This certificate has been issued at the request of the Trust to whom it is addressed solely in the context of its obligation to submit Form FC 4 for the year ended March 31, 2018 to the Ministry of Home Affairs of India and should not be used by any other person or for any other purpose, without obtaining our prior written consent.

To be read along with our statement of even date

For Haribhakti & Co. LLP

Chartered Accountants

ICAI Firm Registration No. 103523W / W100048



Sumant Sakhardande

Partner

Membership No. 034828



Place: Mumbai

Date: September 18, 2018

Add: 705, Leela Business Park,
Andheri Kurla Road,
Andheri (East), Mumbai - 400 059

Encl: Statement on FCRA certificate

The Trustees,
Child Rights & You
Anand Estate,
189/A, Sane Guruji Marg,
Mumbai - 400 011

Independent Auditor's Statement to Certificate dated September 18, 2018 on the foreign contributions received for the year ending on the March 31, 2018.

1. We have been requested by Child Rights & You ("the Trust"), having its registered office at the above mentioned address, to certify the transactions and balances of foreign contributions received by the Trust, maintenance of records relating to foreign contributions and utilization and necessary approval in accordance with Foreign Contribution (Regulation) Act, 2010 ("the Act") read with Foreign Contribution (Regulation) Rules 2011 ("the Rules") for the purpose of onward submission to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi. Accordingly, this certificate is issued in accordance with the terms of our engagement letter dated March 29, 2018.

Management's Responsibility

2. The Management is responsible for ensuring that the Trust complies with the requirements of the Act and the Rules and provides all relevant information to Ministry of Home Affairs.

Auditor's Responsibility

3. The financial statements of the Trust for the financial year ended March 31, 2018, have been audited by us on which we issued an unmodified audit opinion vide our report dated September 18, 2018. Our audit of these financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
4. We have examined the following documents furnished by the Trust:
 - a) Audited Financial Statements comprising Balance Sheet as at March 31, 2018, the Income and Expenditure Account and Receipts and Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information;
 - b) Books and Records relating to Foreign Contributions received and utilized;
 - c) Copy of Bank Statements of Axis Bank Account No. 149010100096690 designated for receiving foreign contribution ("the Designated Account");




- d) Extracts of relevant ledger accounts and supporting vouchers;
 - e) Copy of permission obtained under Foreign Contribution (Regulation) Act, 2010;
and
 - f) Written representation by the management.
5. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by ICAI.

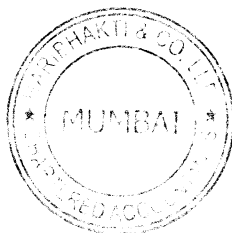
Restriction on Use

7. The certificate is issued solely in the context of the Trust's obligation to submit Form FC4 for the year ended March 31, 2018 to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi. This certificate should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing. Haribhakti & Co. LLP shall not be liable to the Trust, Trustees, Ministry of Home Affairs or to any other concerned for any claims, liabilities or expenses relating to this assignment, except to the extent of fees relating to this assignment.

For **Haribhakti & Co. LLP**
Chartered Accountants
ICAI Firm Registration No.103523W/W100048



Sumant Sakhardande
Partner
Membership No. 034828



Place: Mumbai
Date: September 18, 2018

CRY - Child Rights and You
FCRA A/C # 149010100096690 with Axis Bank

Balance Sheet as at March 31, 2018

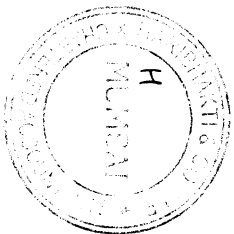
As at March 31, 2017		As at March 31, 2018	As at March 31, 2017	(Amount in Rupees) As at March 31, 2018	
Liabilities				Assets	
1,77,80,353	Trust Fund or Corpus (Refer Schedule - I)	1,77,80,353	52,53,355	Accrued interest	58,35,404
7,58,45,839	Income and Expenditure Account (Refer Schedule - II)	7,37,77,576	76,24,993	Balance with FCRA bank account	2,33,52,238
2,28,89,453	Other earmarked funds (Refer Schedule - III)	2,48,32,924	63,083	Fixed Assets (Refer Schedule - V)	2,38,760
24,03,035	Other liabilities and provisions (Refer Schedule - IV)	13,78,098	38,50,713	TDS receivable	33,48,819
			9,00,00,000	Investments (Refer Schedule - VI-A)	7,00,00,000
			50,00,000	Deposits with banks (Refer Schedule - VI-B)	-
			55,600	Income Outstanding (Refer Schedule - VII)	22,900
			14,01,467	Advances (Refer Schedule - VIII)	-
			56,69,469	Receivable from CRY-America [Refer Note 3 on Schedule IX]	1,49,70,830
11,89,18,680	Total	11,77,68,951	11,89,18,680	Total	11,77,68,951

Notes to the accounts - Schedule IX
The schedules and notes to accounts referred to above form an integral part of the Balance Sheet
In terms of our certificate of even date

For Haribhakti & Co. LLP
Chartered Accountants
ICAL Firm Registration No. 103523W/W100048

[Signature]
Sumant Sakhardande
Partner
Membership No.: 034828

Place : Mumbai
Date : 18 SEP 2018



For CRY - Child Rights and You

[Signature]
Praveen Kadle
Hon. Treasurer
[Signature]
Puja Marwaha
Chief Executive
[Signature]
Sudhar Guditur
Director - Finance

[Signature]
Ratan Batthoi
Trustee
[Signature]
Sandeep Donde
GM - Finance

Place : Mumbai
Date : 18 SEP 2018

CRY - Child Rights and You
FCRA A/C # 149010100096690 with Axis Bank

Income and Expenditure Account for the year ended March 31, 2018

For the year ended March 31, 2017	Expenditure	For the year ended March 31, 2018	For the year ended March 31, 2017	Income	(Amount in Rupees) For the year ended March 31, 2018
4,27,24,023	Project disburseals	2,34,17,674	2,91,53,996	Donations	1,34,60,957
1,14,500	Bank charges	84,277	87,69,952	Interest income	67,55,096
8,43,751	Awarness Cost	-	14,18,607	Unspent balances received	9,07,890
2,98,60,014	Personnel Costs	3,95,993	-	Donations in kind	4,45,000
6,41,165	Capacity Building	5,98,854	-	Donations received against Earmarked Funds	5,96,62,278
14,21,304	Resource People	-	3,51,11,542	-	-
3,37,488	Conversion Loss / (Gain)	4,25,089	1,27,623	-	-
7,009	Depreciation	1,62,250	-	-	-
1,47,500	Audit Fees	-	-	-	-
89,368	Postage	-	-	-	-
9,46,375	Consultancy External	-	-	-	-
2,088	Interest on TDS	87,39,900	-	-	-
1,14,45,700	Advertisement	4,548	-	-	-
1,23,501	Other Fund Raising Costs	-	-	-	-
3,51,11,542	Amount transferred to Reserve or Specific Funds: - Direct Project Fund (Schedule III)	5,96,62,278	4,93,61,231	Deficit carried over to Balance Sheet	1,23,87,265
12,38,15,328	Total	9,36,18,486	12,38,15,328	Total	9,36,18,486

Notes to the accounts - Schedule IX
The schedules and notes to accounts referred to above form an integral part of the Income & Expenditure Account
In terms of our certificate of even date

For Haribhakti & Co. LLP
Chartered Accountants
ICAI Firm Registration No. 103523W/W100048

For CRY - Child Rights and You

[Signature]
Sumant Sakhardande
Partner
Membership No.: 034828
Place : Mumbai
Date : 14/04/2018



[Signature]
Praveen Kadle
Hon. Treasurer
[Signature]
Puja Maitwaha
Chief Executive
[Signature]
Sridhar Guduthur
Director - Finance
[Signature]
Ratan Kashid
Trustee
[Signature]
Sandeep Dondre
GM - Finance
Place : Mumbai
Date : 14/04/2018

CRY - Child Rights and You
FCRA A/C # 149010100096690 with Axis Bank

Receipts and Payments account for the year ended March 31, 2018

For the year ended March 31, 2017	Receipts	For the year ended March 31, 2018	For the year ended March 31, 2017	Payments	(Amount in Rupees) For the year ended March 31, 2018
1,26,35,617	Opening Balance	76,24,993	7,64,58,665	Project disburseals	7,83,80,323
6,47,93,689	Donations and grants	7,88,25,403	3,00,00,000	Investments	-
23,31,174	Unspent balances received	25,16,050	1,14,500	Bank charges	84,277
7,00,00,000	Deposits matured / redeemed	50,00,000	26,69,751	Awareness Costs	87,39,900
1,04,29,052	Interest Income	58,18,900	5,76,500	Software Costs	14,02,200
-	Previous year advance	30,000	2,79,14,281	Personnel costs	14,33,313
-	Investments matured	2,00,00,000	5,95,349	Resource People	-
			7,59,000	Advance Fixed Assets	-
			12,15,734	Capacity Building	21,74,423
			11,86,254	Previous Year Other Liabilities	24,03,035
			3,37,488	Conversion Loss/Gain	4,25,089
			9,46,375	External Consultancy	-
			2,088	Interest on TDS	-
			88,353	Postage	-
			95,36,700	Advertisement	-
			1,23,501	Other Fund Raising Costs	4,548
			-	Hardware costs	14,16,000
			76,24,993	Closing balance	2,33,52,238
16,01,89,532	Total	11,98,15,346	16,01,89,532	Total	11,98,15,346

Notes to the accounts - Schedule IX
The schedules and notes to accounts referred to above form an integral part of the Receipts and Payment Account
In terms of our certificate of even date

For Haribhakti & Co. LLP
Chartered Accountants
ICAI Firm Registration No. 103523W/W100048

Sumant Sakhardande
Partner
Membership No.: 034828

Place : Mumbai
Date : **18 SEP 2018**



For CRY - Child Rights and You

Praveen Kadle
Hon. Treasurer

Puja Mahwaha
Chief Executive

Sudhar Gudutur
Director - Finance

Ratan Patil
Trustee

Sandeep Donde
GM - Finance

Place : Mumbai
Date : **18 SEP 2018**

CRY - Child Rights and You

Schedule forming part of the Balance Sheet

Trust Fund Corpus as at March 31, 2018

Schedule - I

(Amount in Rupees)

Particulars	For the year ended March 31, 2018		For the year ended March 31, 2017	
Corpus Grant				
Balance as per last Balance Sheet	1,77,80,353		1,77,80,353	
Donation Received during the year	-		-	
Less : Utilisation of Corpus	1,77,80,353	1,77,80,353	1,77,80,353	1,77,80,353
Corpus as at March 31, 2018		1,77,80,353		1,77,80,353



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CRY-Child Rights and You**Schedule II****Income and Expenditure account for the year ended March 31, 2018****(Amount in Rupees)**

Particulars	For the year ended March 31, 2018	For the year ended March 31, 2017
Balance as at 1st April 2017	7,58,45,839	10,27,33,540
Less : Excess of expenditure over income for the year	1,23,87,265	4,93,61,231
	6,34,58,574	5,33,72,309
Add: Statutory Liabilities transferred to Local account) [Refer Note 6 on Schedule IX]	1,65,269	94,355
Add: Income transfred to Local account) [Refer Note 7 on Schedule IX]	9,50,879	9,80,847
Add: Prior Period disbursals utilised thu Income and Expenditure Account [Refer Note 2 on Schedule IX]	1,22,50,214	2,29,14,239
Add: Expenses / receivables transferred to Local books [Refer Note 4 on Schedule IX]	7,72,192	-
Less: Expenses / receivables transferred to Local books [Refer Note 10 on Schedule IX]	11,73,009	-
Less: Expenses / receivables transferred to Local books [Refer Note 12 on Schedule IX]	-	15,15,911
Less: Donation transferred to DPF thru Inc & Exp A/c [Refer Note 11 on Schedule IX]	26,46,543	-
Balance as at March 31, 2018	7,37,77,576	7,58,45,839



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CRY - Child Rights and You

Schedule forming part of the Balance Sheet

Other Earmarked Funds as at March 31, 2018

**Schedule - III
(Amount in Rupees)**

Particulars	For the year ended March 31, 2018		For the year ended March 31, 2017	
Working Capital Fund		50,00,000		50,00,000
CRY Revolving Fund				
- Ford Grant	62,51,930		62,51,930	
- Misserior Grant				
Opening Balance as at April 1, 2017	79,16,116		75,84,116	
Add : Interest Earned during the year	3,14,000		3,32,000	
Balance as at March 31, 2018	82,30,116	1,44,82,046	79,16,116	1,41,68,046
Direct Project Fund				
Opening Balance	37,21,407		1,81,81,646	
Additions during the year	5,96,62,278		3,51,11,542	
Add: DPF Donation receivable from CRY-America [Refer Note 3 on Schedule IX]	1,49,70,830		56,69,469	
Add: DPF Donation routed thru Inc & Exp A/c (Refer Note 11 of Schedule IX)	26,46,543		-	
Less: Transferred from Income & expenditure Account (Net) [Refer Note 7 on Schedule IX]	9,50,879		9,80,847	
Less: disbursal utilised thru Income and Expenditure Account [Refer Note 2 on Schedule IX]	1,22,50,214		2,29,14,239	
Less: Amount Spent during the year	6,16,76,895		3,13,45,164	
Less: Disbursals transferred to Local books [Refer Note 4 on Schedule IX]	7,72,192	53,50,878	-	37,21,407
Other Earmarked Funds as at March 31, 2018		2,48,32,924		2,28,89,453



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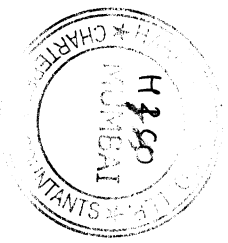


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CRY - Child Rights and You**Schedule forming part of the Balance Sheet****Other Liabilities and Provisions as at March 31, 2018****Schedule - IV****(Amount in Rupees)**

Particulars	For the year ended March 31, 2018	For the year ended March 31, 2017
<u>Other Liabilities</u>		
TDS - Subcontractors	59,418	1,65,914
TDS - Salaries	17,086	8,83,194
Providend Fund	-	9,36,476
<u>Provisions</u>		
Provision - Others	2,59,600	42,906
<u>Sundry Creditors</u>		
Sundry creditors	7,79,802	1,42,515
<u>Payable</u>		
Other payable	2,62,192	2,32,030
Other Liabilities and Provisions as at March 31, 2018	13,78,098	24,03,035

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CRY - Child Relief and You									
Schedule forming part of the Balance Sheet									
Fixed Assets as at March31, 2018									
Schedule - V									
P A R T I C U L A R S	GROSS BLOCK				PROVISION FOR DEPRECIATION		(Amount in Rupees)		
	As at 1st April 2017 Rupees	Additions during the year Rupees	As at 31st Mar 2018 Rupees	As at 1st April 2017 Rupees	Additions during the year Rupees	As at 31st Mar 2018 Rupees	NET BLOCK As at 31st Mar 2018 Rupees	NET BLOCK As at 31st Mar 2017 Rupees	
Furniture and Fixtures									
Furniture & Fixture	77,880	-	77,880	14,797	6,303	21,100	56,780	63,083	
Total (a)									
Software									
Software	-	3,03,300	3,03,300	-	1,21,320	1,21,320	1,81,980	-	
Total (a)									
GRAND TOTAL	77,880	3,03,300	3,81,180	14,797	1,27,623	1,42,420	2,38,760	63,083	
Balance as at March 31, 2017	77,880	-	77,880	7,788	7,009	14,797	63,083		
Note: Fixed assets donated are as valued by the management.									

Note: Fixed assets donated are as valued by the management.

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CRY - Child Rights and You

Schedule forming part of the Balance Sheet

Schedule VI-A

Investments as at March 31, 2018

(Amount in Rupees)

Particulars	For the year ended March 31, 2018	For the year ended March 31, 2017
Investments		
Housing Development Finance Corporation-Trust Deposits	7,00,00,000	9,00,00,000
Closing Balance as at March 31, 2018	7,00,00,000	9,00,00,000

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CRY - Child Rights and You

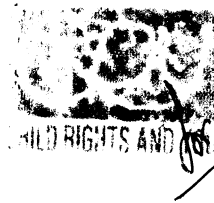
Schedule forming part of the Balance Sheet

Schedule VI-B

Deposits as at March 31, 2018

(Amount in Rupees)

Particulars	For the year ended March 31, 2018	For the year ended March 31, 2017
Deposits with Banks		
Bandhan Bank	-	50,00,000
Closing Balance as at March 31, 2018	-	50,00,000



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CRY - Child Rights and You**Schedule forming part of the Balance Sheet****Schedule - VII****Income Outstanding as at March 31, 2018****(Amount in Rupees)**

Particulars	For the year ended March 31, 2018	For the year ended March 31, 2017
Payment Gateway	20,700	42,000
Bill Desk Receivables	2,200	13,600
Income Outstanding as at March 31, 2018	22,900	55,600



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CRY - Child Rights and You**Schedule forming part of the Balance Sheet****Schedule - VIII****Loans and Advances as at March 31, 2018****(Amount in Rupees)**

Particulars	For the year ended March 31, 2018	For the year ended March 31, 2017
Advance Others	-	30,000
Advance Capex	-	13,68,500
Ticket Charges	-	2,967
Loans and Advances as at March 31, 2018	-	14,01,467

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Notes to the Accounts

1 Significant Accounting Policies

a) Basis of Accounting :

The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account have been extracted and compiled by CRY - Child Rights and You from its books of account and other relevant records pertaining to Foreign Contribution Regulation Act (FCRA) account number 149010100096690 maintained with Axis Bank. Expenses recognised in the Income and Expenditure Account are in accordance with the system consistently followed by the management. Disbursals to Project Partners are accounted on Cash Basis.

b) Investments :

Investments other than Fixed Deposits are stated at lower of cost and Market value.

c) Revenue Recognition policy :

i Donations and Grants

Donations and grants received through cheques / demand drafts are accounted on the date of deposit. Subsequently on realisation, the effect of conversion gain or loss is accounted. The Exchange Gain / Loss is adjusted with Donations.

Donations and grants received in foreign currency through direct credit are accounted for on the date of realisation.

Donations received in local currency are accounted on the date of receipt.

Donations received online and through credit cards are accounted as per the statements received from the service provider.

Donations are transferred to Specific Funds / Income and Expenditure Account on the basis of donor's directions.

Donation in kind are valued at prevailing market value on the date of such donation.

ii Interest Income

Income from Investments has been accounted for in books on accrual basis.

iii Unspent Balances received from Project Partners are accounted for in the year in which they are actually received.

d) Expenditure on Object of Trust

Expenditure on the Object of the Trust are accounted on accrual basis, except for Project Disbursals which are accounted for on cash basis.

e) Fixed Assets and Depreciation

Fixed assets are stated at cost of acquisition, including any attributable cost for bringing the assets to its working condition for its intended use, less accumulated depreciation.

Depreciation is calculated on Written down Value method at the following rates:

Furniture and Fixtures	10%
Equipment	25%
Electronic Equipment including	
Computer Software *	40%
Motor Vehicles	20%
Immovable property	10%

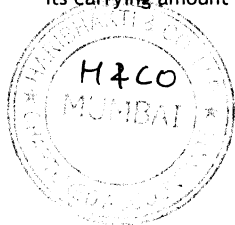
*Rate change from 60% to 40% from 1st April, 2017.

Depreciation on additions is charged for the full year, irrespective of the date of purchase/donation.

No depreciation is charged for the year on assets disposed off during the year.

Fixed assets whose cost / written down value is Rs. 250 or less are fully depreciated.

Where the Donation is received in relation to a fixed asset, such donation is deducted from the gross value of the fixed asset in arriving at its carrying amount and the same is treated towards the utilization of Donation.



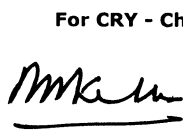
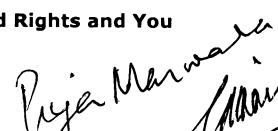
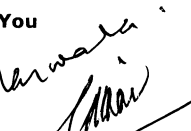


- 2 In respect of certain ongoing projects, project disbursements in previous year were identified during the current financial year 2017-18 as disbursements towards Direct Project Fund. As a result, a part of the relevant donation received during the year towards Direct Project was still appearing as an unutilised amount in the books of account. To regularise this, an amount of Rs. 12,250,214/- (Previous Year Rs. 22,914,239/-) has been debited from the Direct Project Fund (Schedule - III) with the corresponding adjustment against the Income & Expenditure Account (Schedule - II) in Balance Sheet as at 31st March, 2018.
- 3 During the current financial year 2017-18, an amount of disbursements of Rs. 14,970,830/- (Previous Year Rs. 5,669,469/-) has been spent in excess of the Grant of CRY-America. As a result of the same, the amount has been disclosed as Receivables in Direct Project Fund.
- 4 Also, during the current financial year 2017-18, an amount of Rs. 772,192/- (Previous Year Rs. Nil) incurred towards direct project in Local books of account and the related income on this project was received and accounted for in FCRA books of account. To regularise this, the said amount has been debited to the Direct Project Fund (Schedule - III) with the corresponding adjustment against Income & Expenditure Account (Schedule - II) in Balance Sheet of respective books of account as at 31st March, 2018.
- 5 The Trust has received a notification dated 22nd February 2007 from Central Board of Direct Taxes under sub-clause (iv) of clause (23C) of Section 10 of Income-tax Act, 1961 for the assessment year 2007-2008 and onwards allowing the exemption, subject to fulfillment of certain conditions, mentioned therein. In view of this notification the Trust has not made any provision for Income tax.
- 6 During the current financial year 2017-18, an amount of Rs. 165,269/- (Previous Year Rs. 94,355/-) was deducted towards Statutory liabilities in FCRA books of account and being deposited from LOCAL books of account. To regularise this, the said amount has been debited from Liabilities with the corresponding adjustment against the Income & Expenditure Account (Schedule - II) in Balance Sheet as at 31st March, 2018.
- 7 During the previous financial year, an amount of Rs. 950,879/- (Previous Year Rs. 980,847/-) was received towards Direct Project funding in FCRA books and the related expenses incurred in the LOCAL books of Account in current Financial Year. To regularise this, the said amount has been debited from Direct Project Fund (Schedule - III) with the corresponding adjustment against the Income & Expenditure Account (Schedule - II) in Balance Sheet as at 31st March, 2018.
- 8 All expenses other than those charge in FCRA books have been incurred and accounted for in the Local books of accounts as prepared under The Maharashtra Public Trusts Act (title substituted for 'The Bombay Public Trusts Act, 1950').
- 9 Trust has been following the policy of crediting to Income and Expenditure Account all donations and grants received during the year initially under the head 'Donations in Cash or Kind and Grants'. Subsequently, if the donation received is towards an earmarked fund (i.e. Direct Project), then the donations net of project management expenses are transferred from Donation received against Earmarked Fund as per Income and Expenditure account to Direct Project Fund as shown in Balance Sheet under the head 'Other Earmarked Fund'. 'Donations received against Earmarked Fund of Rs. 59,662,278/- (Previous Year Rs. 35,111,542/-) as shown in Income and Expenditure Account, are net off Project Management Expenses of Rs. 7,482,409/- (Previous Year Rs. 6,773,962/-)
- 10 The trust has received consolidated cheques of Incomes Tax Refund of Rs. 1,523,860/- for A.Y. 2015-16 which include Rs. 1,170,041/- representing TDS on Interest from FCRA Investments. Since the consolidated cheques were being received from Income Tax department, the same was deposited in the LOCAL Bank account and the necessary adjustments have been made in the books for the FCRA part of Refund. Also, adjustment has been made for Rs. 2,967/- advances paid from FCRA Accounts and expenses Accounted in LOCAL books of Accounts.
- 11 During the previous financial year, an amount of Rs. 2,646,543/- (Previous Year Rs. NIL) was received towards Direct Project funding in FCRA books and the related expenses incurred in the current Financial Year. To regularise this, the said amount has been credited to Direct Project Fund Income (Schedule - III) with the corresponding adjustment against the Income & Expenditure Account (Schedule - II) in Balance Sheet as at 31st March, 2018.
- 12 Also, during the current financial year 2017-18, an amount of Rs. Nil (Previous Year Rs. 1,515,911/-) incurred towards direct project in FCRA books of account and the related income on this project was received and accounted for in Local books of account. To regularise this, the said amount has been credited to the Direct Project Fund (Schedule - III) with the corresponding adjustment against Income & Expenditure Account (Schedule - II) in Balance Sheet of respective books of account as at 31st March, 2018.
- 13 Figures for the previous year's have been regrouped / rearranged, wherever necessary, to confirm to current year's classification.

Signatures to Schedules I to IX which form an integral part of the Accounts.

For CRY - Child Rights and You

Place : Mumbai
Dated :

16 OCT 2018

 Praveen Kadle Hon. Treasurer	 Puja Marwaha Chief Executive	 Sridhar Guduthur Director - Finance	 Kataria Trustees	 Sandeep Donde GM-Finance
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