

Charities Aid Foundation India
Balance Sheet as at 31 March, 2015

PARTICULARS	Schedule Ref.	As at 31.03.15 (₹)	As at 31.03.14 (₹)
<u>SOURCES OF FUNDS</u>			
Capital Fund	1	30,890,771	27,358,041
Capital Assets Fund	2	1,089,413	1,971,303
Institutional Development Fund	3	10,000,000	5,000,000
Unutilised Grants / Donations	4A	329,743,446	93,144,431
TOTAL		<u>371,723,630</u>	<u>127,473,775</u>
<u>APPLICATION OF FUNDS</u>			
Fixed Assets			
a. Gross Block	5	8,360,575	5,024,224
b. Less: Accumulated Depreciation		<u>2,961,574</u>	<u>2,338,422</u>
c. Net Block		<u>5,399,001</u>	<u>2,685,802</u>
Current Assets, Loans and Advances			
Cash and Bank Balances	6	356,731,087	119,442,877
Loans and Advances	7	<u>15,125,634</u>	<u>14,801,818</u>
Total Current Assets		<u>371,856,721</u>	<u>134,244,695</u>
Less: Current Liabilities and Provisions	8	5,532,092	9,456,722
Net Current Assets		<u>366,324,629</u>	<u>124,787,973</u>
TOTAL		<u>371,723,630</u>	<u>127,473,775</u>
Notes forming part of the financial statements	11		

The above Schedules form an integral part of the financial statements

In terms of our report attached

For and on behalf of

For S.Sahoo & Co.
Chartered Accountants
F.R.N:322952E



CA Subhajit Sahoo, FCA, LLB
Partner
Membership No.057426

Charities Aid Foundation India

Meenakshi Batra

Meenakshi Batra
Chief Executive



Place: New Delhi
Date: 02.03.2016

**Charities Aid Foundation India
Income and Expenditure Account
For the year ended 31 March, 2015**

PARTICULARS	Schedule Ref.	Year ended 31.03.15 (₹)	Year ended 31.03.14 (₹)
INCOME			
Grants/Donations Received			
Specific Purpose Grant Income	4A	77,948,834	99,707,297
Other Income	9	11,423,510	6,654,174
		89,372,344	106,361,471
EXPENDITURE			
Grants/Donations Paid			
Specific Purpose Grant Expenditure	4B	61,156,346	85,793,165
Depreciation and Amortisation	5	1,282,675	1,109,362
Operating and Other Expenses	10	19,227,300	5,850,326
		81,666,321	92,752,853
Surplus			
- Transfer to Capital Assets Fund		(826,707)	(858,183)
,-Transfer to Institutional Development Fund		5,000,000	5,000,000
- Transfer to Capital Fund		3,532,730	9,466,801
		7,706,023	13,608,618

Notes forming part of the financial statements

11

The above Schedules form an integral part of the financial statements

In terms of our report attached

For and on behalf of

For S.Sahoo & Co.
Chartered Accountants
F.R.N:322952E

Charities Aid Foundation India

CA Subhajit Sahoo, FCA, LLB
Partner
Membership No.057426

Meenakshi Batra
Chief Executive



Meenakshi Batra



Place: New Delhi
Date: 02.03.2016

Charities Aid Foundation India
Foreign Contribution Account
Receipts and Payments Account for the year ended 31st March , 2015

Receipts	Amount (₹)	Payments	Amount (₹)
Opening Cash & Bank Balances		Specific Purpose Grant Expenditure out of the Donation received from:	
Cash-in-hand	23,375	CAF UK Grant for Operating expenses	26,466,793
Balance in Saving Account with HDFC Bank	1,257,480	CAF UK - Diageo Project Expense	2,377,993
Fixed Deposits with HDFC Bank	40,600,000	Adobe Systems India Pvt Ltd	102,422
Fixed Deposits with Corporation Bank	26,677,213	Amazon Seller Services Pvt Ltd	758,794
Fixed Deposits with HDFC Ltd	46,852,668	Aon Services India Pvt Ltd	6,355,454
Fixed Deposits with State Bank of Patiala	4,032,141	Barclays Shared Services	530,473
Advance	278,837	Cannon India Pvt Ltd	1,230,702
Tax Deducted at Source	134,883	Coca Cola India Pvt Ltd	62,374
	119,856,597	Glaxo Smithkline Consumer Health Care Ltd	866,945
CAF, UK - Grant for operating expenses	8,489,700	Glaxo Smithkline Consumer Health Care Ltd - Sonipat	163,978
CAF UK - Diageo Project	3,988,226	HDFC Ltd	48,843
UPS Foundation	2,622,900	NDTV/ Coca cola - Support my school Project	188,293
US AID	1,187,768	Plan India- SMS Evaluation	579,696
Coca Cola India Pvt Ltd	62,374	World Vision India- SMS Evaluation	579,696
Hindustan CocaCola Beverages Pvt Ltd	2,500,000	Royal Bank of Scotland (RBS)- Corp	556,720
Wheels Global Foundation	476,950	Robert Bosch Engineering & Business Solutions Ltd	809,500
Glaxo Smithkline Consumer Health Care Ltd.	1,290,000	Product Development Fund	10,000
Aircel	11,000	UBS India Pvt Ltd	2,324,200
Maanav Sewa Association	291,900	UBS Securities Pvt Ltd	2,964,286
Aon Services India Pvt Ltd	15,139,690	UN Habitat	2,298,093
UN Habitat	11,217,740	US AID	327,173
D E Shaw India Software Pvt Ltd	956,552	Wheels Global Foundation	244,999
Canon India Pvt Ltd	1,436,624	Kohler India Corp Pvt Ltd	47,500
Pepsico Foundation	221,622	Ultrahand Rehabilitation grant Expense	1,386,690
Royal Bank of Scotland (RBS)	3,308,801	Donation paid - One Time	250,000
Kohler India Corp Pvt Ltd.	475,000	Accenture Services Pvt Ltd	733,458
Emerson	1,104,011	D E Shaw India Software Pvt Ltd	42,550
EPMP & water Solutions India Pvt Ltd	585,000	Royal Bank of Scotland (RBS) - Gaye	1,068,657
Emerson Process Management India Pvt Ltd	1,341,346	Microsoft Corporation India Pvt Ltd	22,872,501
Herballife International India Pvt Ltd.	17,320,090		76,248,783
Amazon Seller Services Pvt Ltd	1,489,805	Purchase of Fixed Assets	
American Express Bank Ltd	945,223	Computer & Assesories	845,300
Barclays Shared Services	200,000	Furniture & Fixtures	1,471,256
Panasonic India Pvt Ltd	200,000	Leasehold Improvement	1,877,534
Robert Bosch Ltd	915,303	Office Equipments	47,128
Robert Bosch Engineering & Business Solutions Ltd	2,393,050		4,241,218
UBS Securities Pvt Ltd	5,881,153	Other Payments	
UBS India Pvt Ltd	5,482,242	Recoverable Expense	648,296
Cargil Global Trading India Pvt Ltd	1,010,636	Prepaid Expense	85,890
Cargill Business Services India Pvt Ltd.	1,072,346		734,186
Oracle India Pvt Ltd	33,908,837	Expenses payable	
Oracle Solution Services India Pvt Ltd	5,118,315	- Operating Expense	813,456
Oracle(OFSS) BPO Services Ltd	479,842	- TDS and EPFO payable	77,367
Oracle Financial Services Software Ltd	119,320,718	- Corporate Donation Payable	695,900
Oracle(OFSS)Processing Services Ltd	1,119,631	- Gaye Donation Payable	6,241,192
Microsoft Corporation India Pvt Ltd	39,069,806		7,873,782
Accenture Services Pvt Ltd	22,008,915	Closing Cash & Bank Balances	
Donation received below 1 Lakh	56,538	Cash-in-hand	115,764
	314,699,654	Balance in Saving Account with HDFC Bank	10,597,036
2nd Receiptant		Fixed Deposits with HDFC Bank	246,348,380
Plan International	730,453	Fixed Deposits with Corporation Bank	12,464,041
World Vision India	328,703	Fixed Deposits with HDFC Ltd	68,134,119
Interest on Fixed Deposits with Bank	7,792,833	Fixed Deposits with State Bank of Patiala	19,071,747
Interest on Saving Bank Account	171,297	Advances	528,839
	9,023,286	Tax Deducted at Source	394,499
Donation Receivable received			357,654,425
- Gaye donation Receivable	2,784,626	Total	
- Amount recovered from CAF UK	388,231	Total	446,752,394
	3,172,857		
Total	446,752,394		

Significant Accounting Policies and Notes to Accounts forming part of the accounts - Schdeule 11 of Balance Sheet

As per our report of even date

For **S SAHOO & CO.**

Chartered Accountants (F.R.N. 322952E)

CA Sudhajt Sahoo, FCA, LLB

Partner

Membership No 057426



For **CHARITIES AID FOUNDATION INDIA**

(Signature)
 (Meenakshi Batra)
 Chief Executive Officer



Place New Delhi

Date: 02 03 2016

Charities Aid Foundation India
Schedules forming part of accounts

	As at 31.03.15	As at 31.03.14
	(₹)	(₹)
SCHEDULE 1		
Capital fund		
Opening Balance	27,358,041	17,891,241
Add : Donated Assets capitalised at nominal value	-	-
Add: Balance Transferred from Income and Expenditure Account	3,532,730	9,466,800
	30,890,771	27,358,041

SCHEDULE 2

Capital Assets fund

Opening Balance	1,971,303	2,769,485
Add: Fixed Assets purchased from out of specific grant	40,000	60,001
Less: Deletion of Fixed Assets	95,183	-
Less: Depreciation transferred from Income and Expenditure Account	(826,707)	(858,183)
	1,089,413	1,971,303

SCHEDULE 3

Institutional development fund

Opening Balance	5,000,000	-
Add: Balance transferred from Income and Expenditure Account	5,000,000	5,000,000
	10,000,000	5,000,000



Charities Aid Foundation India
Schedules forming part of accounts

SCHEDULE 4 A

UNUTILIZED GRANTS

	(All amounts in (₹))					
	As at 01.04.14	Contributions	Transfer to Income and Expenditure Account (Income)	Transfer to Capital Assets Fund/ Adjustments	As at 31.03.15	As at 31.03.14
I Foreign Contribution Account						
GRANTS						
Grants from Foundations	10,362,564	17,015,159 *	14,511,395	-	12,866,328	10,362,564
Grants from Companies	78,046,254	255,487,563 *	25,390,240	40,000	308,103,577	78,046,254
Employees Matched Giving	1,998,702	37,055,370	35,828,088	-	3,225,983	1,998,702
Individual Giving	674,569	765,213	500,613	-	939,169	674,569
Appeals	2,062,342	4,224,545	1,678,498	-	4,608,389	2,062,342
Donation Received	-	-	-	-	-	-
Total	93,144,431	314,547,850	77,908,834	40,000	329,743,446	93,144,431

* Includes interest



Charities Aid Foundation India
Schedules forming part of accounts

SCHEDULE 4 B

EXPENDITURE

I Foreign Contribution Account

(All amounts in (₹))

Transferred to Income and Expenditure Account
(Expenses)

GRANTS

Disbursal out of :

Grants from Foundations

Grants from Companies

Employees Matched Giving GAYE Program

Individual Giving

Appeals

Total

Year ended

31.03.15

Year ended

31.03.14

11,915,665

23,233,566

20,217,997

9,651,800

27,158,494

52,279,811

477,500

336,531

1,386,690

291,457

61,156,346

85,793,165



Charities Aid Foundation India
Schedules forming part of accounts

SCHEDULE 5

Fixed Assets (At Cost)

PARTICULARS	(All amounts in ₹)						
	As at 1.04.14	Gross Block Additions	Gross Block Deletions / Adjustments	As at 31.03.15	Depreciation and Amortisation For the year (See note i)	As at 31.03.15	As at 31.03.14
Foreign Contribution Account							
a. Office Equipment (see note ii and vi)	1,136,548	52,066	25,913	1,162,701	239,080	476,625	663,639
b. Leasehold improvement (see note iii)	895,046	1,877,534	895,046	1,877,534	300,496	1,875,356	592,641
c. Computers (see note iv and vi)	1,923,149	889,341	7,170	2,805,320	528,500	1,147,350	786,509
d. Furniture and Fixtures (see note v and vi)	1,069,481	1,471,256	25,717	2,515,020	214,599	1,899,670	643,013
Total	5,024,224	4,290,197	953,846	8,360,575	1,282,675	5,399,001	2,685,802
Grand Total	5,024,224	4,290,197	953,846	8,360,575	1,282,675	5,399,001	2,685,802

Notes

(i) Includes ₹ 826,707 (Previous year ₹ 853,183) pertaining to fixed assets purchased out of Charities Aid Foundation, UK funds and Amazon funds.

(ii) Includes increase of ₹ nil (upto Previous Year ₹ nil) in Gross Block increase of ₹ 220,489 (upto Previous Year ₹ 243,803) in Accumulated Depreciation and ₹ 384,689 (upto Previous Year ₹ 605,178) in Net Block pertaining to Equipment purchased out of Charities Aid Foundation, U K Funds

(iii) Includes increase of ₹ nil (upto Previous Year ₹ nil) in Gross Block increases of, ₹ 96,475 (upto Previous Year ₹ 96,475) in Accumulated Depreciation and ₹ nil (upto Previous Year ₹ 191,658) in Net Block pertaining to Leasehold improvement purchased out of Charities Aid Foundation, U K Funds

(iv) Includes increase of ₹ 40,000 (upto Previous Year ₹ 60,000) in Gross Block increases of, ₹ 304,707 (upto Previous Year ₹ 312,868) in Accumulated Depreciation and ₹ 297,459 (upto Previous Year ₹ 562,166) in Net Block pertaining to Computers purchased out of Charities Aid Foundation, U K Funds and Amazon Funds

(v) Includes increase of ₹ nil (upto Previous Year ₹ nil) in Gross Block increase of, ₹ 205,036 (upto Previous Year ₹ 205,037) in Accumulated Depreciation and ₹ 407,264 (upto Previous Year ₹ 612,300) in Net Block pertaining to Furniture and Fixtures purchased out of Charities Aid Foundation, U K Funds

(vi) Donated Assets are capitalised at nominal value.



Charities Aid Foundation India
Schedules forming part of accounts

	As at 31.03.15	As at 31.03.14
	(₹)	(₹)
SCHEDULE 6		
Cash and Bank balances		
a. Cash in hand	115,764	23,375
b. Balances with scheduled banks		
- Saving account	10,597,036	1,257,480
- Fixed deposits	346,018,287	118,162,022
	<u>356,731,087</u>	<u>119,442,877</u>

SCHEDULE 7

Loans and Advances

a. Advances recoverable in cash or in kind or for value to be received	1,404,523	1,157,261
b. Interest accrued but not due	5,316,984	2,062,271
c. Tax deducted at source (TDS)	1,516,130	462,491
d. Grant/Donations receivable	6,883,997	11,119,795
e. Security deposits	4,000	-
	<u>15,125,634</u>	<u>14,801,818</u>



Charities Aid Foundation India
Schedules forming part of the financial statement

	As at 31.03.15 (₹)	As at 31.03.14 (₹)
SCHEDULE 8		
CURRENT LIABILITIES AND PROVISIONS		
Current Liabilities		
a. Sundry creditors and payables	4,054,536	7,526,501
b. Other liabilities	182,089	978,034
	4,236,625	8,504,535
Provisions		
a. Provision for gratuity	326,630	239,502
b. Provision for compensated leave absences	968,837	712,685
	1,295,467	952,187
	5,532,092	9,456,722



Charities Aid Foundation India
Schedules forming part of the financial statement

	Year ended 31.03.15	Year ended 31.03.14
	(₹)	(₹)
SCHEDULE 9		
Other Income		
a. Interest on fixed deposits and saving accounts (including TDS ₹ 1053639 Previous Year ₹ 567281) Less: Transferred to grants (Refer schedule 4A)	11,728,399 <u>2,885,201</u>	8,843,198 5,587,380
b. Gain on sale of mutual funds Net gain on foreign currency transaction and	-	-
c. translation	2,536,624	-
d. Other Income	43,688	1,066,794
	11,423,510	6,654,174

SCHEDULE 10

Operating and other Expense

a. Operating expenses in excess of grant received	19,028,160	5,850,326
b. Other expenses	199,140	-
	19,227,300	5,850,326

