

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(FOREIGN CONTRIBUTION ACCOUNT)

BALANCE SHEET AS AT 31.3.2025

(Amount in Rs.)

Sl. No.	PARTICULARS	Note	31st March 2025	31st March 2024
A	EQUITY AND LIABILITIES			
I	Owners' Fund	3		
a)	General Fund Account		65,93,020.35	71,98,619.19
			65,93,020.35	71,98,619.19
B	ASSETS			
I	Non-current assets			
a)	Property, Plant and Equipment and Intangible assets			
i)	Property, Plant and Equipment	4	64,83,179.60	71,28,869.60
ii)	Intangible assets	4	-	-
iii)	Capital work in progress	4	-	-
iv)	Intangible assets under development	4	-	-
			64,83,179.60	71,28,869.60
II	Current Assets			
i)	Cash and bank Balances	5	1,09,840.75	69,749.59
			65,93,020.35	71,98,619.19
	Contingent liability	11	-	-
	Brief about the Entity	1		
	Significant Accounting Policies	2		
	The accompanying notes are an integral part of the financial statements (Note 1 to 11)			

Per our report of even date annexed

For,

RAO & EMMAR

Chartered Accountants

FRN:003084S

Naresh Agarwalla

Partner

M.No.310077

UDIN:

Date

Place

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(FOREIGN CONTRIBUTION ACCOUNT)

Statement of Income and Expenditure for the year ended 31st March, 2025

(Amount in Rs.)

Sl. No.	PARTICULARS	Note	31st March 2025	31st March 2024
I	Revenue from operations	6	8,31,609.00	1,284.00
	Total Income		8,31,609.00	1,284.00
II	Expenses			
a)	Other expenses	7		
	i) Direct Expenses on Children		6,73,520.00	54,800.00
	ii) Administration Expenses		94,597.84	708.00
	iii) Assets written off	4	1,82,694.00	2,82,529.00
	Total expenses		9,50,811.84	3,38,037.00
III	Excess of Income over Expenditure before depreciation and amortization expenses		(1,19,202.84)	(3,36,753.00)
IV	Depreciation and amortization expenses	9	4,86,396.00	5,76,363.00
V	Excess of Income over Expenditure after depreciation and amortization expenses		(6,05,598.84)	(9,13,116.00)
	The accompanying notes are an integral part of the financial statements (Note 1 to 11)			

Per our report of even date annexed

For,

RAO & EMMAR

Chartered Accountants

FRN:003084S

Naresh Agarwalla

Partner

M.No.310077

UDIN:

Date

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(FOREIGN CONTRIBUTION ACCOUNT)

Statement of Receipts and Payments for the year ended 31st March, 2025

(Amount in Rs.)

Sl. No.	PARTICULARS	Note	31st March 2025	31st March 2024
I	RECEIPTS			
a)	Revenue from operations	6	8,31,609.00	1,284.00
			8,31,609.00	1,284.00
	Cash and Bank Balances	5	69,749.59	1,23,973.59
			9,01,358.59	1,25,257.59
II	PAYMENTS			
a)	Other expenses	7		
	i) Direct Expenses on Children		6,73,520.00	54,800.00
	ii) Administration Expenses		94,597.84	708.00
			7,68,117.84	55,508.00
b)	Property, Plant & Equipment	8	23,400.00	-
			7,91,517.84	55,508.00
	Cash and Bank Balances	5	1,09,840.75	69,749.59
			9,01,358.59	1,25,257.59

Per our report of even date annexed

For,

RAO & EMMAR

Chartered Accountants

FRN:003084S

Naresh Agarwalla

Partner

M.No.310077

UDIN:

Date

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(Foreign Contribution Account)

Year ended 31.3.2025

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

Note : 1 Brief about the Entity

The Children Home Saikot is a non-profit charitable organization established in the year 1980 at Saikot, Churachandpur, Manipur. It is registered under the Societies Registration Act, XXI of 1860 vide registration No 3116 of 1980 dated 1st July, 1980. The PAN of the society is AAAAT7247D and it is entitled to tax exempted under section 12A of the Income-tax Act, 1961. Also, 80G certificate is granted by the Income-tax Department. Further, it is registered under Niti Aayog vide registration No MN/2017/0164822

The Society is established to support orphans, destitute and underprivileged children irrespective of caste, creed, community, gender or religion. The home run by the Society provides food, safety, education, medical care and other amenities. Children are admitted at an early age and accommodation is provided until they are able to live on their own.

Note : 2 Significant Accounting Policies

- I) The financial statements have been prepared under the historical cost convention, in accordance with the generally accepted accounting principles under the double entry system of accounting.
- II) Unless otherwise stated hereunder, the accounts are maintained and the financial statements are drawn up on cash basis. As such revenue / income and expenditure are recognized and accounted on actual receipts and disbursement basis. Accordingly the accruals and receivables on income and obligations, liabilities and dues on expenditure have not been taken into account. However, in case revenue has not been received in cash, but tax has been deducted and deposited by the payer, in that case revenue is recognized equivalent to the amount of the tax deducted at source with relevant disclosure in relevant Note.
- III) Grant in aid – Recognition and Treatment
 - a) The grant in aid is normally accounted on actual receipt basis. However, the grants which have been sanctioned but not yet received and against which the related activities have been started or accomplished or carried out in terms of the sanction and assurance is indicated as to the release of the grant on submission of related financial statements and utilisation certificate such grant is recognized in the financial statement as income and taken into Income and Expenditure Account and the corresponding amount is treated as Receivable Grant and reflected in the Balance Sheet under 'Current Assets'

- b) The apportionment of grant in aid into “Revenue Receipt” and Capital Receipt”:
The grant in aid received for meeting capital expenses or non – recurring expenses is treated as Capital receipts and accordingly credited directly to General Fund account or Capital Fund account. The grants received for revenue expenses is treated as Revenue Receipt and taken into Income and Expenditure Account

Where the grant in aid is apportioned by the granting institution into capital and revenue grant the treatment is made in the account according to the directions thereof.

However where the grant is sanctioned for composite purpose of meeting both capital and revenue expenses and no allocation is made between capital and revenue by the grantor authority and the capital expenses incurred out of the grant is significant, then the extent of capital expenses incurred out of the grant is treated as capital grant and accordingly is credited directly to General Fund Account or Capital Fund account. And the rest is treated as revenue grant and is credited to Income and Expenditure Account.

- c) Balance Grant
The grant received for specific purpose but not utilized is deducted from the grant income in the Income and Expenditure Account to the extent of unutilized portion and treated as “Balance Grant” and treated as current liability and reflected in the Balance Sheet as a separate item. Such balance grant is credited to Income and Expenditure Account in the year of use
The method of recognition is disclosed under the relevant Note

IV) Donation/ contribution in kind

- a) The contribution in kind by the beneficiaries is accounted at the prevailing market price as certified by the organization.
- b) Materials supplied by the donor agencies free of cost are taken into account in the financial books of accounts on the value indicated by the donor and where such value has not been indicated the material supplied are only recorded in the relevant stock register but not reflected in the financial statement. But a relevant Note is disclosed.

V) Accounting of materials purchased/ consumable materials

The materials purchased are treated as expenditure in full in the year of purchase as the purchases are made generally for instant use and no stock of substantial quantity is carried. The purchase transaction is treated as complete transaction only with the receipt of material and making the payment.

VI) Treatment of advances

The payments in the nature of advances are charged off to the relevant head of expenses only on receipt of adjustment bills, cash memo/utilization certificate/ actual receipt of goods or services. Otherwise the payments are controlled under the head "Advance against expenses"

VII) Property, Plant and Equipment (PPE)

- a) Property, Plant and Equipment are presented at (i) Gross Value (ii) accumulated depreciation value (iii) Net value. The PPE items have been merged into the relevant blocks.
- b) The depreciation on the assets purchased during the year is charged for a full term of one year irrespective of the date of purchase or put into use.
- c) No depreciation is charged on the assets sold or discarded during the year.
- d) The PPEs considered impaired are shown at net realizable value with disclosure under the relevant Note.
- e) The depreciation charged on the PPEs during the year is debited to the Income and Expenditure account.

IX) The disclosures as required are explained under the relevant Notes in the financial statement

X) Contingent Liability : It is disclosed separately under the relevant notes in the financial statement

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(FOREIGN CONTRIBUTION ACCOUNT)

Note - 3 General Fund Account

(Amount in Rs.)

Sl. No	PARTICULARS	As at 1st April 2024(Opening Balance)	Less: Excess of Expenditure over Income	As at 31st March 2025(Closing Balance)
I	Current Year	71,98,619.19	(6,05,598.84)	65,93,020.35
II	Previous Year	81,11,735.19	(9,13,116.00)	71,98,619.19

**THE CHILDREN HOME : SAIKOT
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(FOREIGN CONTRIBUTION ACCOUNT)**

Note - 4 Property, Plant and Equipment(PPE) and Intangible Assets (owned assets)

(Amount in Rs.)

Sl. No.	Particulars /Assets	TANGIBLE ASSETS							Total
		Freehold land	Buildings	Plant and Equipment	Office Equipment	Furniture & Fixtures	Vehicles	Others	
1	Gross Block								
	At 1 April 2024	22,70,226.60	47,66,822.00	1,68,240.00	1,34,088.00	1,94,830.00	1,70,604.00	422.00	77,05,232.60
	Additions	-	1,900.00	14,000.00	7,500.00	-	-	-	23,400.00
	Deductions	-	-	1,15,756.00	10,661.00	-	96,637.00	-	2,23,054.00
	At 1 April 2023	22,70,226.60	50,49,351.00	1,68,240.00	1,34,088.00	1,94,830.00	1,70,604.00	422.00	79,87,761.60
	Additions	-	-	-	-	-	-	-	-
	Deductions/Adjustments	-	2,82,529.00	-	-	-	-	-	2,82,529.00
	At 31 March 2025	22,70,226.60	47,68,722.00	66,484.00	1,30,927.00	1,94,830.00	73,967.00	422.00	75,05,578.60
	At 31 March 2024	22,70,226.60	47,66,822.00	1,68,240.00	1,34,088.00	1,94,830.00	1,70,604.00	422.00	77,05,232.60
2	Depreciation/Adjustments								
	At 1 April 2024	-	4,76,705.68	34,299.00	20,114.80	19,483.52	25,591.00	169.00	5,76,363.00
	Additions	-	4,29,202.00	13,265.00	16,864.00	17,533.00	9,431.00	101.00	4,86,396.00
	Deductions	-	-	24,264.00	1,600.00	-	14,496.00	-	40,360.00
	At 1 April 2023	-	-	-	-	-	-	-	-
	Additions	-	4,76,705.68	34,299.00	20,114.80	19,483.52	25,591.00	169.00	5,76,363.00
	Deductions/Adjustments	-	-	-	-	-	-	-	-
	At 31 March 2025	-	9,05,907.68	23,300.00	35,378.80	37,016.52	20,526.00	270.00	10,22,399.00
	At 31 March 2024	-	4,76,705.68	34,299.00	20,114.80	19,483.52	25,591.00	169.00	5,76,363.00
3	Net Block								
	At 31 March 2024	22,70,226.60	42,90,116.32	1,33,941.00	1,13,973.20	1,75,346.48	1,45,013.00	253.00	71,28,869.60
	At 31 March 2025	22,70,226.60	38,62,814.32	43,184.00	95,548.20	1,57,813.48	53,441.00	152.00	64,83,179.60

Note - 4 Capital Work in Progress

NIL

- * None of the PPE is revalued during the year
- * Intangible Assets - NIL
- * Intangible Assets under Development - NIL

* The board passed a resolution on 11.02.2025 approving the write-off of those PPEs from books of account which are not in usable condition and are totally worn out.

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR
(FOREIGN CONTRIBUTION ACCOUNT)**

Annex to Note 4 - Property, Plant and Equipment(PPE)

Year ended 31.3.2025

Sl. No.	PARTICULARS	Gross Book Value				Depreciation					Net value as at	
		Opening Balance	Addition during the year	Sold/discardd during the year	Total	Rate	Opening balance	Addition during the year	Depreciation Written off	Total	31.3.2025	31.3.2024
I	Freehold Land											
	Head Office - Churachandpur Land	9,24,981.00	-	-	9,24,981.00	0%	-	-	-	-	9,24,981.00	9,24,981.00
	Branch Office - Diphu Land Development	62,205.60	-	-	62,205.60	0%	-	-	-	-	62,205.60	62,205.60
	HEAD OFFICE : SAIKOT(FKPC) Land Development	9,93,720.00	-	-	9,93,720.00	0%	-	-	-	-	9,93,720.00	9,93,720.00
	BRANCH OFFICE :DIPHU Land Development	2,89,320.00	-	-	2,89,320.00	0%	-	-	-	-	2,89,320.00	2,89,320.00
	Total I	22,70,226.60	-	-	22,70,226.60	-	-	-	-	-	22,70,226.60	22,70,226.60
II	Buildings											
	Head Office - Churachandpur Building	11,74,900.00	-	-	11,74,900.00	10%	1,17,490.00	1,05,741.00	-	2,23,231.00	9,51,669.00	10,57,410.00
	Overhead tank	120.00	-	-	120.00	10%	12.00	11.00	-	23.00	97.00	108.00
	Dinning hall & kitchen	91,342.00	-	-	91,342.00	10%	9,134.00	8,221.00	-	17,355.00	73,987.00	82,208.00
	Girls home/hostel	4,70,209.00	-	-	4,70,209.00	10%	47,021.00	42,319.00	-	89,340.00	3,80,869.00	4,23,188.00
	Well & water supply	28,595.00	1,900.00	-	30,495.00	10%	2,860.00	2,764.00	-	5,624.00	24,871.00	25,735.00
	Urinal	24,166.00	-	-	24,166.00	10%	2,417.00	2,175.00	-	4,592.00	19,574.00	21,749.00
	Cycle shed	16,814.00	-	-	16,814.00	10%	1,681.00	1,513.00	-	3,194.00	13,620.00	15,133.00
	Approach road	7,784.00	-	-	7,784.00	10%	778.00	701.00	-	1,479.00	6,305.00	7,006.00
	Pathway & cemented ground	16,785.00	-	-	16,785.00	10%	1,679.00	1,511.00	-	3,190.00	13,595.00	15,106.00
	Compound drainage	7,621.00	-	-	7,621.00	10%	762.00	686.00	-	1,448.00	6,173.00	6,859.00
	Children park	1,336.00	-	-	1,336.00	10%	134.00	120.00	-	254.00	1,082.00	1,202.00
	Playground	1,138.00	-	-	1,138.00	10%	114.00	102.00	-	216.00	922.00	1,024.00
	Fencing	1,16,122.00	-	-	1,16,122.00	10%	11,612.00	10,451.00	-	22,063.00	94,059.00	1,04,510.00
		19,56,932.00	1,900.00	-	19,58,832.00		1,95,694.00	1,76,315.00	-	3,72,009.00	15,86,823.00	17,61,238.00
	Love In Action Music practice room	77,516.00	-	-	77,516.00	10%	7,752.00	6,976.00	-	14,728.00	62,788.00	69,764.00
	Branch Office - Diphu School Building	2,25,227.00	-	-	2,25,227.00	10%	22,523.00	20,270.00	-	42,793.00	1,82,434.00	2,02,704.00
	Multi purpose Hall	4,10,356.00	-	-	4,10,356.00	10%	41,036.00	36,932.00	-	77,968.00	3,32,388.00	3,69,320.00
	Mini library building	20,812.00	-	-	20,812.00	10%	2,081.00	1,873.00	-	3,954.00	16,858.00	18,731.00
	Drainage	16,763.00	-	-	16,763.00	10%	1,676.00	1,509.00	-	3,185.00	13,578.00	15,087.00
	Boy's Dormitory	1,65,406.00	-	-	1,65,406.00	10%	16,541.00	14,887.00	-	31,428.00	1,33,978.00	1,48,865.00
	Girl's Dormitory	2,73,045.00	-	-	2,73,045.00	10%	27,305.00	24,574.00	-	51,879.00	2,21,166.00	2,45,740.00
	Dinning Hall & Kitchen	84,722.00	-	-	84,722.00	10%	8,472.00	7,625.00	-	16,097.00	68,625.00	76,250.00
	Urinal & Toilet	24,830.00	-	-	24,830.00	10%	2,483.00	2,235.00	-	4,718.00	20,112.00	22,347.00
	Well & Water Supply	48,020.00	-	-	48,020.00	10%	4,802.00	4,322.00	-	9,124.00	38,896.00	43,218.00
	Fencing	42,137.00	-	-	42,137.00	10%	4,214.00	3,792.00	-	8,006.00	34,131.00	37,923.00
	Approach Road	15,267.00	-	-	15,267.00	10%	1,527.00	1,374.00	-	2,901.00	12,366.00	13,740.00
		13,26,585.00	-	-	13,26,585.00		1,32,660.00	1,19,393.00	-	2,52,053.00	10,74,532.00	11,93,925.00
	Total Buildings carried down	33,61,033.00	1,900.00	-	33,62,933.00		3,36,106.00	3,02,684.00	-	6,38,790.00	27,24,143.00	30,24,927.00

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(FOREIGN CONTRIBUTION ACCOUNT)

Contd/- Annex to Note 4 - Property, Plant and Equipment(PPE)

Sl. No.	PARTICULARS	Gross Book Value				Depreciation					Net value as at	
		Opening Balance	Addition during the year	Sold/discardd during the year	Total	Rate	Opening balance	Addition during the year	Depreciation Written off	Total	31.3.2025	31.3.2024
	Total Buildings carried forward	33,61,033.00	1,900.00	-	33,62,933.00	-	3,36,106.00	3,02,684.00	-	6,38,790.00	27,24,143.00	30,24,927.00
	HEAD OFFICE : SAIKOT(FKPC)											
	Building	13,65,403.00	-	-	13,65,403.00	10%	1,36,540.64	1,22,886.00	-	2,59,426.64	11,05,976.36	12,28,862.36
	Water Tank	416.00	-	-	416.00	10%	62.00	35.00	-	97.00	319.00	354.00
		13,65,819.00	-	-	13,65,819.00		1,36,602.64	1,22,921.00	-	2,59,523.64	11,06,295.36	12,29,216.36
	BRANCH OFFICE :DIPHU											
	Building	39,970.00	-	-	39,970.00	10%	3,997.04	3,597.00	-	7,594.04	32,375.96	35,972.96
	Total II	47,66,822.00	1,900.00	-	47,68,722.00		4,76,705.68	4,29,202.00	-	9,05,907.68	38,62,814.32	42,90,116.32
III	Plant & Equipment											
	Head Office - Churachandpur											
	Fogging machine	5,520.00	-	5,520.00	-	15%	828.00	-	828.00	-	-	4,692.00
	Generator & Electrical equip.	49,734.00	-	49,734.00	-	15%	7,460.00	-	7,460.00	-	-	42,274.00
	Computer & accessories	8,650.00	14,000.00	-	22,650.00	40%	3,460.00	7,676.00	-	11,136.00	11,514.00	5,190.00
		63,904.00	14,000.00	55,254.00	22,650.00		11,748.00	7,676.00	8,288.00	11,136.00	11,514.00	52,156.00
	Love In Action											
	Generator	27,151.00	-	27,151.00	-	15%	4,073.00	-	4,073.00	-	-	23,078.00
	Branch Office - Diphu											
	Generator	5,749.00	-	5,749.00	-	15%	862.00	-	862.00	-	-	4,887.00
	Flood Light & Street Light	43,834.00	-	-	43,834.00	15%	6,575.00	5,589.00	-	12,164.00	31,670.00	37,259.00
	Computer & Fax	27,602.00	-	27,602.00	-	40%	11,041.00	-	11,041.00	-	-	16,561.00
		77,185.00	-	33,351.00	43,834.00		18,478.00	5,589.00	11,903.00	12,164.00	31,670.00	58,707.00
	Total III	1,68,240.00	14,000.00	1,15,756.00	66,484.00		34,299.00	13,265.00	24,264.00	23,300.00	43,184.00	1,33,941.00
IV	Office Equipment											
	Head Office - Churachandpur											
	Office equipment	9,716.00	-	-	9,716.00	15%	1,457.00	1,239.00	-	2,696.00	7,020.00	8,259.00
	Television/VCD player	6,391.00	-	6,391.00	-	15%	959.00	-	959.00	-	-	5,432.00
	Mobile Handset	-	7,500.00	-	7,500.00	15%	-	1,125.00	-	1,125.00	6,375.00	-
	Office equipment & instrument	22,805.00	-	-	22,805.00	15%	3,421.00	2,908.00	-	6,329.00	16,476.00	19,384.00
		38,912.00	7,500.00	6,391.00	40,021.00		5,837.00	5,272.00	959.00	10,150.00	29,871.00	33,075.00
	Love In Action											
	Musical instrument	20,421.00	-	-	20,421.00	15%	3,063.00	2,604.00	-	5,667.00	14,754.00	17,358.00
	Office equipment	33,772.00	-	-	33,772.00	15%	5,066.00	4,306.00	-	9,372.00	24,400.00	28,706.00
	PA system	11,379.00	-	-	11,379.00	15%	1,707.00	1,451.00	-	3,158.00	8,221.00	9,672.00
		65,572.00	-	-	65,572.00		9,836.00	8,361.00	-	18,197.00	47,375.00	55,736.00
	Branch Office - Diphu											
	Kitchen Equipment	711.00	-	-	711.00	15%	107.00	91.00	-	198.00	513.00	604.00
	Water Purifier	658.00	-	658.00	-	15%	99.00	-	99.00	-	-	559.00
	Office Equipment	1,566.00	-	-	1,566.00	15%	235.00	200.00	-	435.00	1,131.00	1,331.00
	Mobile Handset	3,612.00	-	3,612.00	-	15%	542.00	-	542.00	-	-	3,070.00
	Equipment	1,016.00	-	-	1,016.00	15%	152.00	130.00	-	282.00	734.00	864.00
		7,563.00	-	4,270.00	3,293.00		1,135.00	421.00	641.00	915.00	2,378.00	6,428.00
	Total Office Equipment carried down	1,12,047.00	7,500.00	10,661.00	1,08,886.00	-	16,808.00	14,054.00	1,600.00	29,262.00	79,624.00	95,239.00

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(FOREIGN CONTRIBUTION ACCOUNT)

Contd/- Annex to Note 4 - Property, Plant and Equipment(PPE)

Sl. No.	PARTICULARS	Gross Book Value				Depreciation					Net value as at	
		Opening Balance	Addition during the year	Sold/discardd during the year	Total	Rate	Opening balance	Addition during the year	Depreciation Written off	Total	31.3.2025	31.3.2024
	Total Office Equipment carried forward	1,12,047.00	7,500.00	10,661.00	1,08,886.00	-	16,808.00	14,054.00	1,600.00	29,262.00	79,624.00	95,239.00
	HEAD OFFICE : SAIKOT(FKPC)											
	Musical Instrument	158.00	-	-	158.00	15%	24.00	20.00	-	44.00	114.00	134.00
	Equipment	4,040.00	-	-	4,040.00	15%	606.60	515.00	-	1,121.60	2,918.40	3,433.40
	Solar lamp	10,881.00	-	-	10,881.00	15%	1,632.00	1,387.00	-	3,019.00	7,862.00	9,249.00
		15,079.00	-	-	15,079.00		2,262.60	1,922.00	-	4,184.60	10,894.40	12,816.40
	BRANCH OFFICE :DIPHU											
	Equipment	6,193.00	-	-	6,193.00	15%	929.00	790.00	-	1,719.00	4,474.00	5,264.00
	Musical Instrument	769.00	-	-	769.00	15%	115.20	98.00	-	213.20	555.80	653.80
		6,962.00	-	-	6,962.00		1,044.20	888.00	-	1,932.20	5,029.80	5,917.80
	Total IV	1,34,088.00	7,500.00	10,661.00	1,30,927.00	-	20,114.80	16,864.00	1,600.00	35,378.80	95,548.20	1,13,973.20
V	Furniture & Fixtures											
	Head Office - Churachandpur											
	Furniture	92,370.00	-	-	92,370.00	10%	9,237.00	8,313.00	-	17,550.00	74,820.00	83,133.00
	Furniture (Imphal hostel)	2,312.00	-	-	2,312.00	10%	231.00	208.00	-	439.00	1,873.00	2,081.00
	Bed & bedding	24,468.00	-	-	24,468.00	10%	2,447.00	2,202.00	-	4,649.00	19,819.00	22,021.00
		1,19,150.00	-	-	1,19,150.00		11,915.00	10,723.00	-	22,638.00	96,512.00	1,07,235.00
	Love In Action											
	Office furniture	25,069.00	-	-	25,069.00	10%	2,507.00	2,256.00	-	4,763.00	20,306.00	22,562.00
	Branch Office - Diphu											
	Furniture	17,160.00	-	-	17,160.00	10%	1,716.00	1,544.00	-	3,260.00	13,900.00	15,444.00
	Bed & Bedding	13,869.00	-	-	13,869.00	10%	1,387.00	1,248.00	-	2,635.00	11,234.00	12,482.00
		31,029.00	-	-	31,029.00		3,103.00	2,792.00	-	5,895.00	25,134.00	27,926.00
	HEAD OFFICE : SAIKOT(FKPC)											
	Furniture	7,869.00	-	-	7,869.00	10%	787.52	708.00	-	1,495.52	6,373.48	7,081.48
	BRANCH OFFICE :DIPHU											
	Furniture	11,713.00	-	-	11,713.00	10%	1,171.00	1,054.00	-	2,225.00	9,488.00	10,542.00
	Total V	1,94,830.00	-	-	1,94,830.00		19,483.52	17,533.00	-	37,016.52	1,57,813.48	1,75,346.48
VI	Vehicles											
	Head Office - Churachandpur											
	School bus	29,701.00	-	-	29,701.00	15%	4,455.00	3,787.00	-	8,242.00	21,459.00	25,246.00
	Cycle & rickshaw	1,244.00	-	1,244.00	-	15%	187.00	-	187.00	-	-	1,057.00
	Vehicle	17,840.00	-	-	17,840.00	15%	2,676.00	2,275.00	-	4,951.00	12,889.00	15,164.00
	Tractor	17,218.00	-	17,218.00	-	15%	2,583.00	-	2,583.00	-	-	14,635.00
	Scooter	567.00	-	567.00	-	15%	85.00	-	85.00	-	-	482.00
	Total Vehicles carried down	66,570.00	-	19,029.00	47,541.00		9,986.00	6,062.00	2,855.00	13,193.00	34,348.00	56,584.00

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(FOREIGN CONTRIBUTION ACCOUNT)

Contd/- Annex to Note 4 - Property, Plant and Equipment(PPE)

Sl. No.	PARTICULARS	Gross Book Value				Rate	Depreciation				Net value as at	
		Opening Balance	Addition during the year	Sold/discarded during the year	Total		Opening balance	Addition during the year	Depreciation Written off	Total	31.3.2025	31.3.2024
	Total Vehicles carried forward	66,570.00	-	19,029.00	47,541.00	-	9,986.00	6,062.00	2,855.00	13,193.00	34,348.00	56,584.00
	Love In Action											
	Vehicle	59,174.00	-	59,174.00	-	15%	8,876.00	-	8,876.00	-	-	50,298.00
	Basic Education Programme(LIA)											
	Vehicle	5,233.00	-	5,233.00	-	15%	785.00	-	785.00	-	-	4,448.00
	Branch Office - Diphu											
	School Bus	26,426.00	-	-	26,426.00	15%	3,964.00	3,369.00	-	7,333.00	19,093.00	22,462.00
	Vehicle(I/C Trailer)	7,715.00	-	7,715.00	-	15%	1,157.00	-	1,157.00	-	-	6,558.00
		34,141.00	-	7,715.00	26,426.00		5,121.00	3,369.00	1,157.00	7,333.00	19,093.00	29,020.00
	Basic Education Programme(BO Diphu)											
	Vehicle	5,486.00	-	5,486.00	-	15%	823.00	-	823.00	-	-	4,663.00
	Total VI	1,70,604.00	-	96,637.00	73,967.00		25,591.00	9,431.00	14,496.00	20,526.00	53,441.00	1,45,013.00
VII	Others											
	Head Office - Churachandpur											
	Library books	422.00	-	-	422.00	40%	169.00	101.00	-	270.00	152.00	253.00
	TOTAL(I+II+III+IV+V+VI+VII)	77,05,232.60	23,400.00	2,23,054.00	75,05,578.60		5,76,363.00	4,86,396.00	40,360.00	10,22,399.00	64,83,179.60	71,28,869.60

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(FOREIGN CONTRIBUTION ACCOUNT)

Note - 5 Cash and Bank Balances

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2025	31st March 2024
I	Cash and cash equivalents		
a)	On saving accounts		
	i) SBI A/c No. 11343701630, Ccpur Branch	61,971.67	25,722.39
	ii) SBI A/c No. 11007473729, Diphu Branch	14,619.49	13,852.49
	iii) SBI A/c No. 40078712602, New Delhi Branch	33,225.59	29,016.71
	Total (a)	1,09,816.75	68,591.59
b)	Cash on hand		
	i) Saikot	24.00	1,158.00
	Total (b)	24.00	1,158.00
	Total Cash and bank balances	1,09,840.75	69,749.59

Note - 6 Revenue from operations

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2025	31st March 2024
I	Grants or donations received		
a)	FCRA Donation		
	i) ITC Educ.Co.Inc, South Korea	8,26,872.00	-
b)	Interest in savings account	4,737.00	1,284.00
	Revenue from operations	8,31,609.00	1,284.00

Note - 7 Other expenses

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2025	31st March 2024
I	Direct Expenses on Children		
	i) Hostel running & Compound Beautification	98,790.00	-
	ii) Direct Childcare Staff Salary	3,46,802.00	-
	iii) School Fees- External	2,900.00	-
	iv) School Fees- Own School	1,41,400.00	54,800.00
	v) Senior Student School Fee	62,300.00	-
	vi) Education Materials & Children Travel	6,740.00	-
	vii) School Uniforms	1,250.00	-
	viii) Medical, Health & Toiletries	1,918.00	-
	ix) Food & Cooking Fuel, etc	11,420.00	-
	Total Direct Expenses on Children carried down	6,73,520.00	54,800.00

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(FOREIGN CONTRIBUTION ACCOUNT)

Contd/- Note - 7 Other expenses

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2025	31st March 2024
	Total Carried forward	6,73,520.00	54,800.00
II	Administration Expenses		
	i) Telephone, Postage & Internet	500.00	-
	ii) Audit Fee	82,600.00	-
	iii) Printing & Stationery	8,030.00	-
	iv) Bank Charges	2,667.84	708.00
	v) General Maintenance	800.00	-
	Total Administration Expenses	94,597.84	708.00
	Total Other expenses	7,68,117.84	55,508.00

Note - 8 Property, Plant & Equipment

Sl. No.	PARTICULARS	31st March 2025	31st March 2024
I	Printer	14,000.00	-
II	Mobile Hanset	7,500.00	
III	Water Storage Tanky	1,900.00	
		23,400.00	-

Note - 9 Depreciation and amortization expenses

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2025	31st March 2024
I	on tangible assets (Refer note 4)	4,86,396.00	5,76,363.00
II	on tangible assets (Refere note 4)	-	-
		4,86,396.00	5,76,363.00

**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

(FOREIGN CONTRIBUTION ACCOUNT)

Note - 10 Other Disclosures

I Details of FCRA grant received during the year

Sl. No	Name of Funder	Purpose	Amount(Rs.)
a)	ITC Educ.Co.Inc, South Korea	Education	8,26,872.00
	Total		8,26,872.00

II Breakup of Expenses

(Amount in Rs.)

Sl. No	Name of Project	Recurring Expenses (as per aims & objective of the Association)	Administrative Expenses	Non-recurring Expenses	Total
a)	Foreign Contribution Account	6,73,520.00	94,597.84	23,400.00	7,91,517.84
	Total	6,73,520.00	94,597.84	23,400.00	7,91,517.84

III Details of allowable administrative expenses

Sl. No.	Particulars	Amount(in Rs.)
a)	Brought forward unspent administrative expenses	Nil
b)	Total foreign contribution received during the year	8,31,609.00
c)	Allowable administrative expenses [20% of b]	1,66,321.80
d)	Administrative expenses of current year	94,597.84
e)	Unspent administrative expenses eligible for carry forward (c-d)	71,723.96
f)	Amount carried forward to next financial year	Nil

Note - 11 Contingent Liability - Nil

Per our report of even date annexed

For,

RAO & EMMAR

Chartered Accountants

FRN:003084S

Naresh Agarwalla

Partner

M.No.310077

UDIN:

Date