

INDEPENDENT AUDITOR'S REPORT

To
The Manager
The Children Home, Saikot

Report on the Financial Statements

We have audited the accompanying financial statements of **THE CHILDREN HOME, SAIKOT, Churachandpur, Manipur**, which comprise the Balance Sheet as at **31.03.2026** and the Income and Expenditure Account and Receipts and Payments Account for the year then ended and a summary of significant accounting policies and Management Letter.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Organisation in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organisation's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements read with Significant Accounting Policies and Notes on Account give true and fair view:

- In the case of the Balance Sheet, of the state of affairs of the Organisation as at 31st March 2026;
- In the case of Statement of Income and Expenditure the excess of Expenditure over Income of the above named organisation on the basis of the receipts and payments for the year ending on 31st March 2026;
- In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above

For , Rao and Emmar

Chartered Accountants

FRN:003084S

CA Naresh Agarwalla

Partner

Membership no:310077

UDIN: 26310077KGJARF3607

Date: 20-08-2026



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

BALANCE SHEET AS AT 31.3.2026

(Amount in Rs.)

Sl. No.	PARTICULARS	Note	31st March 2026	31st March 2025
A	EQUITY AND LIABILITIES			
I	Owners' Fund			
a)	General Fund Account	3	62,64,210.38	67,60,309.87
			62,64,210.38	67,60,309.87
B	ASSETS			
I	Non-current assets			
a)	Property, Plant and Equipment and Intangible assets			
i)	Property, Plant and Equipment	4	60,49,179.60	64,83,179.60
ii)	Intangible assets	4	-	-
iii)	Capital work in progress	4	-	-
iv)	Intangible assets under development	4	-	-
			60,49,179.60	64,83,179.60
II	Current Assets			
i)	Cash and bank Balances	5	2,15,030.78	2,77,130.27
			62,64,210.38	67,60,309.87
	Contingent liability	12	-	-
	Brief about the Entity	1		
	Significant Accounting Policies	2		
	The accompanying notes are an integral part of the financial statements (Note 1 to 12)			

Per our report of even date annexed

For,

RAO & EMMAR

Chartered Accountants

FRN:003084S

Naresh Agarwalla
Naresh Agarwalla

Partner

M.No.310077

UDIN: 26310077KGIARF3607

Date: 20-08-2026

Place:



[Signature]
Manager
The Children's Home
Saikot

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

Statement of Income and Expenditure for the year ended 31st March, 2026

(Amount in Rs.)				
Sl. No.	PARTICULARS	Note	31st March 2026	31st March 2025
I	Revenue from operations	6	13,59,152.00	23,30,780.42
II	Other Income	7	3,841.00	1,904.00
	Total Income(I+II)		13,62,993.00	23,32,684.42
III	Expenses			
a)	Employees Benefit Expenses	8	6,97,997.00	5,26,690.00
b)	Other expenses	9		
	i) Local Account	9.1	6,68,617.05	8,99,941.46
	ii) Foreign Contribution Account	9.2	58,478.44	7,68,117.84
	iii) Assets written off	4	-	1,82,694.00
	Total expenses		14,25,092.49	23,77,443.30
IV	Excess of Income over Expenditure before depreciation and amortaization expenses		(62,099.49)	(44,758.88)
V	Depreciation and amortaization expenses	11	4,34,000.00	4,86,396.00
VI	Excess of Income over Expenditure after depreciation and amortaization expenses		(4,96,099.49)	(5,31,154.88)
	The accompanying notes are an integral part of the financial statements (Note 1 to 12)			

Per our report of even date annexed

For,

RAO & EMMAR

Chartered Accountants

FRN:003084S

Naresh Agarwalla
Naresh Agarwalla

Partner

M.No.310077

UDIN: 26310077KGTARF3607

Date: 20-08-2026



[Signature]
Manager
The Children's Home
Saikot

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

Statement of Receipts and Payments for the year ended 31st March, 2026

(Amount in Rs.)				
Sl. No.	PARTICULARS	Note	31st March 2026	31st March 2025
I	RECEIPTS			
a)	Revenue from operations	6	13,59,152.00	23,30,780.42
b)	Other income	7	3,841.00	1,904.00
			13,62,993.00	23,32,684.42
	Cash and Bank Balances	5	2,77,130.27	1,62,595.15
			16,40,123.27	24,95,279.57
II	PAYMENTS			
a)	Employees Benefit Expenses	8	6,97,997.00	5,26,690.00
b)	Other expenses			
	i) Local Account	9.1	6,68,617.05	8,99,941.46
	ii) Foreign Contribution Account	9.2	58,478.44	7,68,117.84
			14,25,092.49	21,94,749.30
b)	Property, Plant & Equipment(PPE)	10	-	23,400.00
			14,25,092.49	22,18,149.30
	Cash and Bank Balances	5	2,15,030.78	2,77,130.27
			16,40,123.27	24,95,279.57

Per our report of even date annexed
For,

Chartered Accountants

FRN:0030845

Naresh Agarwalla
Naresh Agarwalla

Partner

M.No.310077

UDIN:26310077K6JAF3607

Date: 20-08-2026



[Signature]
Manager
The Children's Home
Saikot

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

STATEMENT - I : CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2026

RECEIPTS

Sl. No	Account	Note	Revenue from Operations					Other Income	Gross Total
			Grant	Interest on Savings Account(FCRA)	Donation	Others-Hostel Registration Fee	Total Revenue from Operations H=(D to G)	Interest on Savings Account(Local)	
A	B	C	D	E	F	G	H=(D to G)	I	J=(H+I)
I	Local Account	6&7	-	-	13,19,946.00	37,565.00	13,57,511.00	3,841.00	13,61,352.00
II	Foreign Contribution Account	6&7	-	1,641.00	-	-	1,641.00	-	1,641.00
			-	1,641.00	13,19,946.00	37,565.00	13,59,152.00	3,841.00	13,62,993.00
	Cash & bank Balances	5	-	-	-	-	-	-	2,77,130.27
			-	1,641.00	13,19,946.00	-	13,59,152.00	3,841.00	16,40,123.27

PAYMENTS

Sl. No	Account	Note	Employees Benefit Expenses	Other Expenses	Property, Plant & Equipment(PPE)	Total Revenue from Operations H=(D to G)	Other Income	Gross Total
A	B	C	D	E	F	H	I	J=(D to I)
I	Local Account	8&9.1	6,97,997.00	6,68,617.05	-	-	-	13,66,614.05
II	Foreign Contribution Account	9.2&10	-	58,478.44	-	-	-	58,478.44
			6,97,997.00	7,27,095.49	-	-	-	14,25,092.49
	Cash & bank Balances	5	-	-	-	-	-	2,15,030.78
			6,97,997.00	7,27,095.49	-	-	-	16,40,123.27



[Signature]
Manager
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**THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR**

Year ended 31.3.2026

Notes forming part of the Financial Statements for the year ended 31st March, 2026

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'




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- 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.




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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"

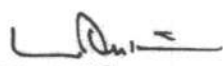
VII) Property, Plant and Equipment (PPE)

- 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 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




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

Note - 3 General Fund Account

(Amount in Rs.)

Sl. No	PARTICULARS	As at 1st April 2025(Opening Balance)	Add: Opening balance of Local Account*	Less: Excess of Expenditure over Income	As at 31st March 2026(Closing Balance)
I	Current Year	67,60,309.87	-	(4,96,099.49)	62,64,210.38
II	Previous Year	72,91,464.75	-	(5,31,154.88)	67,60,309.87




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

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 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	
	Additions	-	-	-	-	-	-	-	-	
	Deductions/Adjustments	-	-	-	-	-	-	-	-	
	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/Adjustments	-	-	1,15,756.00	10,661.00	-	96,637.00	-	2,23,054.00	
	At 31 March 2026	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 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	
2	Depreciation/Adjustments									
	At 1 April 2025	-	9,05,907.68	23,300.00	35,378.80	37,016.52	20,526.00	270.00	10,22,399.00	
	Additions	-	3,86,285.00	9,357.00	14,500.00	15,781.00	8,016.00	61.00	4,34,000.00	
	Deductions/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/Adjustments	-	-	24,264.00	1,600.00	-	14,496.00	-	40,360.00	
	At 31 March 2026	-	12,92,192.68	32,657.00	49,878.80	52,797.52	28,542.00	331.00	14,56,399.00	
	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	
3	Net Block									
	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	
	At 31 March 2026	22,70,226.60	34,76,529.32	33,827.00	81,048.20	1,42,032.48	45,425.00	91.00	60,49,179.60	

- Capital Work in Progress**
- NIL
- * None of the PPE is revalued during the year
 - * Intangible Assets - NIL
 - * Intangible Assets under Development - NIL


Manager
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 Saikot



THE CHILDREN HOME : SAIKOT
CHURACHANDPUR : MANIPUR

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	for the year	Depreciation Written off	Total	31.3.2026	31.3.2025
I	Freehold Land											
	a) Head Office - Churachandpur Land	9,24,981.00	-	-	9,24,981.00	0%	-	-	-	-	9,24,981.00	9,24,981.00
	b) Branch Office - Diphu Land Development	62,205.60	-	-	62,205.60	0%	-	-	-	-	62,205.60	62,205.60
	c) HEAD OFFICE : SAIKOT(FKPC) Land Development	9,93,720.00	-	-	9,93,720.00	0%	-	-	-	-	9,93,720.00	9,93,720.00
	d) 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											
	a) Head Office - Churachandpur											
	Building	11,74,900.00	-	-	11,74,900.00	10%	2,23,231.00	95,167.00	-	3,18,398.00	8,56,502.00	9,51,669.00
	Overhead tank	120.00	-	-	120.00	10%	23.00	10.00	-	33.00	87.00	97.00
	Dinning hall & kitchen	91,342.00	-	-	91,342.00	10%	17,355.00	7,399.00	-	24,754.00	66,588.00	73,987.00
	Girls home/hostel	4,70,209.00	-	-	4,70,209.00	10%	89,340.00	38,087.00	-	1,27,427.00	3,42,782.00	3,80,869.00
	Well & water supply	30,495.00	-	-	30,495.00	10%	5,624.00	2,487.00	-	8,111.00	22,384.00	24,871.00
	Urinal	24,166.00	-	-	24,166.00	10%	4,592.00	1,957.00	-	6,549.00	17,617.00	19,574.00
	Cycle shed	16,814.00	-	-	16,814.00	10%	3,194.00	1,362.00	-	4,556.00	12,258.00	13,620.00
	Approach road	7,784.00	-	-	7,784.00	10%	1,479.00	631.00	-	2,110.00	5,674.00	6,305.00
	Pathway & cemented ground	16,785.00	-	-	16,785.00	10%	3,190.00	1,360.00	-	4,550.00	12,235.00	13,595.00
	Compound drainage	7,621.00	-	-	7,621.00	10%	1,448.00	617.00	-	2,065.00	5,556.00	6,173.00
	Children park	1,336.00	-	-	1,336.00	10%	254.00	108.00	-	362.00	974.00	1,082.00
	Playground	1,138.00	-	-	1,138.00	10%	216.00	92.00	-	308.00	830.00	922.00
	Fencing	1,16,122.00	-	-	1,16,122.00	10%	22,063.00	9,406.00	-	31,469.00	84,653.00	94,059.00
	Total	19,58,832.00	-	-	19,58,832.00	10%	3,72,009.00	1,58,683.00	-	5,30,692.00	14,28,140.00	15,86,823.00
b)	Love In Action											
	Music practice room	77,516.00	-	-	77,516.00	10%	14,728.00	6,279.00	-	21,007.00	56,509.00	62,788.00
c)	Branch Office - Diphu											
	School Building	2,25,227.00	-	-	2,25,227.00	10%	42,793.00	18,243.00	-	61,036.00	1,64,191.00	1,82,434.00
	Multi purpose Hall	4,10,356.00	-	-	4,10,356.00	10%	77,968.00	33,239.00	-	1,11,207.00	2,99,149.00	3,32,388.00
	Mini library building	20,812.00	-	-	20,812.00	10%	3,954.00	1,686.00	-	5,640.00	15,172.00	16,858.00
	Drainage	16,763.00	-	-	16,763.00	10%	3,185.00	1,358.00	-	4,543.00	12,220.00	13,578.00
	Boy's Dormitory	1,65,406.00	-	-	1,65,406.00	10%	31,428.00	13,398.00	-	44,826.00	1,20,580.00	1,33,978.00
	Girl's Dormitory	2,73,045.00	-	-	2,73,045.00	10%	51,879.00	22,117.00	-	73,996.00	1,99,049.00	2,21,166.00
	Dinning Hall & Kitchen	84,722.00	-	-	84,722.00	10%	16,097.00	6,863.00	-	22,960.00	61,762.00	68,625.00
	Urinal & Toilet	24,830.00	-	-	24,830.00	10%	4,718.00	2,011.00	-	6,729.00	18,101.00	20,112.00
	Well & Water Supply	48,020.00	-	-	48,020.00	10%	9,124.00	3,890.00	-	13,014.00	35,006.00	38,896.00
	Fencing	42,137.00	-	-	42,137.00	10%	8,006.00	3,413.00	-	11,419.00	30,718.00	34,131.00
	Approach Road	15,267.00	-	-	15,267.00	10%	2,901.00	1,237.00	-	4,138.00	11,129.00	12,366.00
	Total Buildings carried down	13,26,585.00	-	-	13,26,585.00	10%	2,52,053.00	1,07,455.00	-	3,59,508.00	9,67,077.00	10,74,532.00
		33,62,933.00	-	-	33,62,933.00		6,38,790.00	2,72,417.00	-	9,11,207.00	24,51,726.00	27,24,143.00



[Signature]
Manager
The Children's Home
Saikot

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

Manager
The Children's Home
Saitkot

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

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/discarded during the year	Total	Rate	Opening balance	for the year	Depreciation Written off	31.3.2026	31.3.2025
	Total Office Equipment carried forward	1,08,886.00	-	-	1,08,886.00	-	29,262.00	12,112.00	-	41,374.00	79,624.00
d)	HEAD OFFICE : SAIKOT(FKPC)										
	Musical Instrument	158.00	-	-	158.00	15%	44.00	17.00	-	61.00	114.00
	Equipment	4,040.00	-	-	4,040.00	15%	1,121.60	438.00	-	1,559.60	2,918.40
	Solar lamp	10,881.00	-	-	10,881.00	15%	3,019.00	1,179.00	-	4,198.00	7,862.00
e)	BRANCH OFFICE :DIPHU										
	Equipment	15,079.00	-	-	15,079.00		4,184.60	1,634.00	-	5,818.60	10,894.40
	Musical Instrument	6,193.00	-	-	6,193.00	15%	1,719.00	671.00	-	2,390.00	4,474.00
		769.00	-	-	769.00	15%	213.20	83.00	-	296.20	555.80
	Total office Equipment	6,962.00	-	-	6,962.00		1,932.20	754.00	-	2,686.20	5,029.80
		1,30,927.00	-	-	1,30,927.00	-	35,378.80	14,500.00	-	49,878.80	95,548.20
V	Furniture & Fixtures										
a)	Head Office - Churachandpur										
	Furniture	92,370.00	-	-	92,370.00	10%	17,550.00	7,482.00	-	25,032.00	74,820.00
	Furniture (Imprial hostel)	2,312.00	-	-	2,312.00	10%	439.00	187.00	-	626.00	1,686.00
	Bed & bedding	24,468.00	-	-	24,468.00	10%	4,649.00	1,982.00	-	6,631.00	17,837.00
		1,19,150.00	-	-	1,19,150.00		22,638.00	9,651.00	-	32,289.00	86,861.00
b)	Love in Action										
	Office furniture	25,069.00	-	-	25,069.00	10%	4,763.00	2,031.00	-	6,794.00	20,306.00
c)	Branch Office - Diphu										
	Furniture	17,160.00	-	-	17,160.00	10%	3,260.00	1,390.00	-	4,650.00	13,900.00
	Bed & Bedding	13,869.00	-	-	13,869.00	10%	2,635.00	1,123.00	-	3,758.00	10,111.00
		31,029.00	-	-	31,029.00		5,895.00	2,513.00	-	8,408.00	22,621.00
d)	HEAD OFFICE : SAIKOT(FKPC)										
	Furniture	7,869.00	-	-	7,869.00	10%	1,495.52	637.00	-	2,132.52	5,736.48
e)	BRANCH OFFICE :DIPHU										
	Furniture	11,713.00	-	-	11,713.00	10%	2,225.00	949.00	-	3,174.00	8,539.00
	Total Furniture & Fixture	1,94,830.00	-	-	1,94,830.00		37,016.52	15,781.00	-	52,797.52	1,42,032.48
VI	Vehicles										
a)	Head Office - Churachandpur										
	School bus	29,701.00	-	-	29,701.00	15%	8,242.00	3,219.00	-	11,461.00	21,459.00
	Vehicle	17,840.00	-	-	17,840.00	15%	4,951.00	1,933.00	-	6,884.00	12,889.00
	Total Vehicles carried down	47,541.00	-	-	47,541.00		13,193.00	5,152.00	-	18,345.00	34,348.00



[Signature]
Manager
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Saikot

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CHURACHANDPUR : MANIPUR**

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/discarded during the year	Total	Rate	Opening balance	for the year	Depreciation Written off	31.3.2026	31.3.2025
	Total Vehicles carried forward	47,541.00	-	-	47,541.00	-	13,193.00	5,152.00	-	29,196.00	34,348.00
	b) Branch Office - Diphu School Bus	26,426.00	-	-	26,426.00	15%	7,333.00	2,864.00	-	16,229.00	19,093.00
		26,426.00	-	-	26,426.00		7,333.00	2,864.00	-	16,229.00	19,093.00
	Total Vehicle	73,967.00	-	-	73,967.00		20,526.00	8,016.00	-	45,425.00	53,441.00
VII	Others										
	a) Head Office - Churachandpur Library books	422.00	-	-	422.00	40%	270.00	61.00	-	91.00	152.00
	TOTAL (I+II+III+IV+V+VI+VII)	75,05,578.60	-	-	75,05,578.60		10,22,399.00	4,34,000.00	-	60,49,179.60	64,83,179.60




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Note - 5 Cash and Bank Balances

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2026	31st March 2025
I	Cash and cash equivalents		
a)	On saving accounts		
	Local Account		
	i) BOB A/c No.8344010005634	1,61,178.47	1,63,812.52
	Foreign Contribution Account		
	i) SBI A/c No. 11343701630, Ccpur Branch	5,407.23	61,971.67
	ii) SBI A/c No. 11007473729, Diphu Branch	14,995.49	14,619.49
	iii) SBI A/c No. 40078712602, New Delhi Branch	32,576.59	33,225.59
	Total (a)	2,14,157.78	2,73,629.27
b)	Cash on hand		
	i) Local Account	849.00	3,477.00
	ii) Saikot	24.00	24.00
	Total (b)	873.00	3,501.00
	Total Cash and bank balances	2,15,030.78	2,77,130.27

Note - 6 Revenue from operations

(Amount in Rs.)

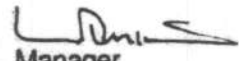
Sl. No.	PARTICULARS	31st March 2026	31st March 2025
I	Grants or donations received		
a)	FCRA Donation received from		
	i) Global Edu Corporation, Seoul, South Korea	-	8,26,872.00
		-	8,26,872.00
b)	Local Account		
	i) Donation from Individuals	6,54,001.00	7,85,214.40
	ii) Collection from Drop Box	6,65,945.00	7,07,909.00
		13,19,946.00	14,93,123.40
II	Others		
	i) Hostel Registration Fee	2,000.00	6,048.02
	ii) Winter Carnival collection	23,565.00	-
	iii) Parents Contribution	12,000.00	-
III	Interest on FCRA savings account	1,641.00	4,737.00
	Revenue from operations	13,59,152.00	23,30,780.42

Note - 7 Other Income

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2026	31st March 2025
I	Interest income		
	Interest in savings account		
	i) Local Account	3,841.00	1,904.00
	Total Other Income	3,841.00	1,904.00




Manager
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Saikot

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

Note - 8 Employees Benefit Expenses

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2026	31st March 2025
I	Staff Salary	6,97,997.00	5,26,690.00
	Total Employees Benefit Expenses	6,97,997.00	5,26,690.00

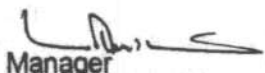
Note - 9 Other expenses

9.1 Local Account

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2026	31st March 2025
I	Child Care		
	i) Senior Students School Fee	14,800.00	23,280.00
	ii) Cable Television Fee	-	1,400.00
	iii) Text Books and Note Books	1,10,050.00	1,00,258.00
	iv) Staff Welfare and Training	6,100.00	2,000.00
	v) Educational Materials	4,990.00	-
	vi) Meeting Allowence	4,500.00	600.00
	vii) Toiletries	1,137.00	757.00
	viii) Vocational Training Fee	11,930.00	2,100.00
	ix) Games and Sports	2,300.00	-
	x) Food & Fuel	1,33,428.00	3,15,226.00
	xi) Health & Medicines	23,553.00	9,903.00
	xii) School Fees	1,15,850.00	49,480.00
	xiii) Childcare Equipment	-	7,170.00
	xiv) Contingency	180.00	2,110.00
	xv) Festival & Celebration	5,523.00	26,350.00
	xvi) School Uniform	7,250.00	16,740.00
	xvii) Clothing	7,120.00	500.00
	Total Child Care	4,48,711.00	5,57,874.00
II	Administrative Expenses		
	i) Bank Charges	44.05	47.46
	ii) Electricity	13,540.00	17,500.00
	iii) Cable Television Fee	8,800.00	4,200.00
	iv) Meeting expenses	2,380.00	-
	v) Staff Phone and Fuel Bill	14,100.00	18,300.00
	vi) Website Development Fee	-	30,000.00
	vii) Printing & Stationery	19,665.00	20,105.00
	viii) Office Expenses	195.00	5,309.00
	ix) Phone, Postage & Internet	4,364.00	10,386.00
	x) Contingency	5,610.00	9,370.00
	xi) Audit Expenses	1,830.00	1,500.00
	xii) Travel and conveyance	-	1,300.00
	Total Administrative Expenses	70,528.05	1,18,017.46
	Total carried down	5,19,239.05	6,75,891.46




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Saikot

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

Contd/- Note - 9 Other expenses

9.1 Local Account

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2026	31st March 2025
	Total carried forward	5,19,239.05	6,75,891.46
III	Other Maintenance		
	i) Compound Beautification	-	4,700.00
	ii) Fuel for Vehicle	28,420.00	33,730.00
	iii) Fuel for Machinery	2,810.00	4,730.00
	iv) Vehicle Maintenance	15,885.00	9,870.00
	v) Maintenance of Computer	1,100.00	2,800.00
	vi) Maintenance of Equipment	11,860.00	7,450.00
	vii) Maintenance of Quarter	32,225.00	1,44,850.00
	viii) Contingency	1,490.00	4,420.00
	ix) Poultry Feeds	49,637.00	-
	x) Kitchen Items	5,951.00	11,500.00
	Total Other Maintenance	1,49,378.00	2,24,050.00
	Total Local Account	6,68,617.05	8,99,941.46

9.2 Foreign Contribution Account

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2026	31st March 2025
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
	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	-	11,420.00
		-	6,73,520.00
II	Administration Expenses		
	i) Telephone, Postage & Internet	-	500.00
	ii) Auditors Remuneration	4,720.00	82,600.00
	iii) Professional & compliance fee	53,100.00	-
	iv) Printing & Stationery	-	8,030.00
	v) Bank Charges	658.44	2,667.84
	vi) General Maintenance	-	800.00
	Total Administration Expenses	58,478.44	94,597.84
	Total Foreign Contribution Account	58,478.44	7,68,117.84
	Total Other expenses	7,27,095.49	16,68,059.30




Manager
The Children's Home
Saikot

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

Note - 10 Property, Plant & Equipment (FCRA)

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2026	31st March 2025
I	Printer	-	14,000.00
II	Mobile Hanset	-	7,500.00
III	Water Storage Tanky	-	1,900.00
		-	23,400.00

Note - 11 Depreciation and amortization expenses

(Amount in Rs.)

Sl. No.	PARTICULARS	31st March 2026	31st March 2025
I	on tangible assets (Refer note 4)	4,34,000.00	4,86,396.00
II	on tangible assets (Refer note 4)	-	-
	Total Depreciation and amortization expenses	4,34,000.00	4,86,396.00

Note - 12 Contingent Liability - Nil

Per our report of even date annexed

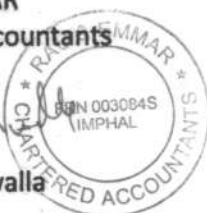
For,

RAO & EMMAR

Chartered Accountants

FRN:003084S

Naresh Agarwalla
Naresh Agarwalla
Partner
M.No.310077
UDIN:26310077K6JARF3607
Date 20-08-2026



[Signature]
Manager
The Children's Home
Saikot