

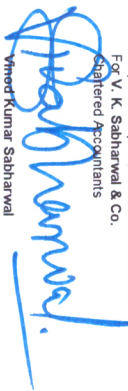
THE CHILDREN EMANCIPATION SOCIETY
Project Mala
Consolidated
BALANCE SHEET as on 31st March 2023

LIABILITIES		Current Year (Rs.)	Previous Year (Rs.)	ASSETS		Current Year (Rs.)	Previous Year (Rs.)
General Fund Opening Balances Add: Excess of Income over Expenditure (Foreign Fund) Add: Excess of Income over Expenditure (Domestic Fund) Less: Excess of Expenditure over Income (Foreign Fund) Less: Excess of Expenditure over Income (Domestic Fund)		68,79,484	70,56,607	Fixed Assets		2,14,89,294	2,24,34,386
		12,835	-	Foreign Fund (Schedule A 1)		2,16,67,147	-
		68,92,319	70,56,607	Add: Work in Progress		1,77,853	-
		-	61,480	Domestic Fund (Schedule A 2)		22,638	27,521
		1,30,790	1,15,644			2,16,89,785	2,24,61,907
Fixed Assets Fund		67,61,529	68,79,484	Current Assets, Loans & Advances Recoverables			
Foreign		2,14,89,294	2,24,34,386	Foreign Fund			
Domestic		22,638	27,521	Work Advance and Other Advances		2,56,647	3,02,989
				Security Deposit		1,80,600	7,55,600
Gratuity & GSLI Fund				Gratuity Fund with LIC		73,09,979	66,12,243
Gratuity Fund with LIC		73,09,979	66,12,243	Advances to Suppliers		97,937	1,75,443
				Accrued Interest		57,862	79,081
Sundry Creditor & Other Liabilities				TDS Refundable		7,299	4,382
Foreign Fund				Domestic Fund			
Other Liabilities		4,11,413	-	Security Deposit (Gas Connection)		1,400	1,400
Sundry Creditors		3,53,579	-	Work Advance & other advances		23,505	-
				Security Deposit		5,25,000	-
Domestic Fund				Accrued Interest		1,06,536	-
Other Liabilities		4,151	4,09,157	TDS Refundable		4,006	-
Sundry Creditors		8,404	68,869			6,80,447	-
				Cash, Bank Balances and Investments			
				Cash In hand			
				Foreign Fund		35,054	5,710
				Bank Balances			
				Foreign Fund			
				HDFC Bank		28,10,440	43,69,567
				Indian Bank		74,243	3,88,099
				State Bank of India - 37489815009 (JNU)		1,15,924	1,43,777
				State Bank of India - 40068176316 (NDMB)		61,396	45,289
				Domestic Fund			
				Indian Bank		10,03,374	10,84,173
				Fixed Deposit (HDFC)		20,00,000	-
						3,63,60,987	3,64,29,659
						3,63,60,987	3,64,29,659

Significant Accounting Policies & Notes to Accounts: Schedule B
As per our report of even date attached

For V. K. Sabharwal & Co.

Chartered Accountants


Vinod Kumar Sabharwal
Proprietor

M.No.: 097093

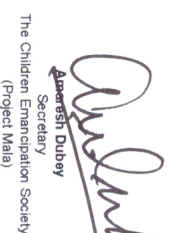
FRN: 016438N

UDIN: 23097938GVDI2894

Place : New Delhi

Date : 05th September 2023


Bupinder Zutshi
Chairman
The Children Emancipation Society
(Project Mala)


Anurag Dubey
Secretary
The Children Emancipation Society
(Project Mala)


Sumit Arora
Treasurer
The Children Emancipation Society
(Project Mala)



THE CHILDREN EMANCIPATION SOCIETY
Project Mala
Consolidated
Income & Expenditure Account
for the year ended on 31st March 2023

EXPENDITURE	Current Year (Rs.)	Previous Year (Rs.)	INCOME	Current Year (Rs.)	Previous Year (Rs.)
To Salary & Honorarium			Grant/Donation Received		
Foreign Fund	1,17,08,498	1,32,84,738	Foreign Fund:	1,22,42,962	1,36,30,133
Domestic Fund	15,76,240		Project Mala Charitable Trust - UK	67,12,133	37,08,274
			Project Mala USA Inc		-
To Healthcare Program					
Foreign Fund	3,68,434	4,04,561	Domestic Fund:		
Domestic Fund	36,127		Donations from Individuals	6,20,000	5,76,780
To Training & Teaching Aid			Donations from CEPC	1,37,152	1,24,544
Foreign Fund	5,59,468	7,81,332	Donations from Obseetee Pvt. Ltd.	12,00,000	12,00,000
Domestic Fund	2,21,864		Donations from Obseetee Foundation	5,36,544	2,05,336
			Donations Patodia Exports Pvt. Ltd.	4,81,976	1,92,000
To Nutrition Program			Donations Siva and Royan Foundation	2,63,300	1,76,700
Foreign Fund	1,78,668	2,08,408	Donations Oakley's Educational Foundation	60,000	60,000
Domestic Fund	29,740				
To Extra Curricular Activities			Savings Bank Interest Earned		
Foreign Fund	1,49,066	2,04,832	Foreign Fund:		
Domestic Fund	55,766		HDFC Bank	1,30,841	1,93,873
To Travelling & Conveyance			Indian Bank	15,189	25,574
Foreign Fund	6,68,178	8,35,617	State Bank of India - 37469815009 (JNU)	2,663	2,276
Domestic Fund	1,67,439		State Bank of India - 40088176316 (NDMB)	16,200	9,539
To Transportation of Children					
Foreign Fund	1,98,806	3,30,926	Domestic Fund		
Domestic Fund	1,32,120		Indian Bank	44,795	65,068
To Postage & Telecom			Interest on Securities Deposit (Indian Bank)	48,782	-
Foreign Fund	1,56,123	1,60,421	Other Incomes		
Domestic Fund	4,298		Foreign Fund:		
To Maintenance & General Expenses			Interest on TCS Refund	238	-
Foreign Fund	11,20,833	12,47,471	Interest on Security Deposit	66,311	43,796
Domestic Fund	1,26,638		Sale of Fixed Assets	3,70,000	
To Printing & Stationery					
Foreign Fund	38,123	39,531			
Domestic Fund	1,408				
To Audit & Professional Charges					
Foreign Fund	1,32,850	1,32,850			
Domestic Fund	-				
To Meeting & Conference Expenses					
Foreign Fund	48,756	48,756			
Domestic Fund	-				







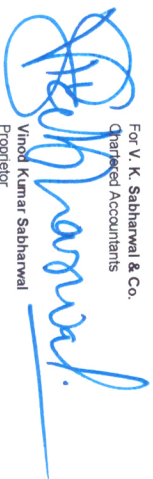
THE CHILDREN EMANCIPATION SOCIETY
Project Mala
Consolidated
Receipt & Payment Account
for the year ended on 31st March 2023

RECEIPTS	Current Year (Rs.)	Previous Year (Rs.)	PAYMENTS	Current Year (Rs.)	Previous Year (Rs.)
Opening Balance: Cash in Hand HDFC Bank Indian Bank (FF) Indian Bank (DF) State Bank of India - 37469815009 (JNU) State Bank of India - 40088176316 (NDMB)	5,710 43,69,567 3,88,099 10,84,173 1,43,777 45,289	73,276 47,55,408 8,13,693 18,92,104 50,707 -	Other Payments: Work Advance Decrease in Creditors & Other Liabilities Security Deposit Increase in Advances/Deposits/accrued Interest/TDS Receivable TDS Refundable Accrued Interest Work in Progress	- - - 6,59,047 2,917 - 1,77,853	2,28,869 10,81,309 25,000 - 4,362 39,414 -
Donation Received: Project Mala Charitable Trust - UK Project Mala USA Inc. Project Mala Limited (Australia) Donations from CEPD Donations from Individuals/Others Donations from Obetelee Pvt. Ltd. Donations from Obetelee Foundation Donations from Patodia Exports Pvt. Ltd. Donations from Siva and Royan Foundation Donations from Oakley's Educational Foundation	1,22,42,962 67,12,133 - 1,37,152 6,20,000 12,00,000 5,36,544 4,81,976 2,63,300 60,000	1,36,30,133 37,08,274 - 1,24,544 5,76,780 12,00,000 2,05,336 1,92,000 1,76,700 60,000	Expenses Paid: Salary & Honorarium Health Care Teaching Aid Nutrition Extra Curricular Activities Travelling & Conveyance Transportation of Children Postage & Telecom Maintenance & General Expenses Printing & Stationery Meeting & Conference Audit & Professional Charges Rent Land & Building Bank Charges Library Expenses Teachers' Training Uniform Expenses Website & Sponsorship Expenses Expenses for Higher Studies Dormitory Expenses Purchase of Fixed Assets	1,32,64,738 4,04,561 7,61,681 2,08,408 2,04,832 8,35,617 3,30,926 1,60,421 12,47,471 39,531 48,756 1,32,850 1,27,980 5,720 11,994 19,651 10,05,743 3,01,569 14,10,383 8,68,574 16,55,634	1,17,96,226 9,13,575 11,73,205 96,927 43,195 7,59,677 2,81,331 1,48,367 14,78,098 8,927 52,988 1,44,401 1,35,960 3,722 8,028 2,339 13,90,873 3,00,000 5,19,520 1,77,709 9,55,948
Other Receipts: Interest Income Increase in Liabilities & Creditors Decrease in Work Advance Sale of Fixed Assets GSLI from LIC Decrease in Advance to Suppliers	3,25,019 3,01,521 6,42,561 3,70,000 77,506 -	3,40,126 - - - 7,525 -	Closing Balances: Cash in Hand HDFC Bank Fixed Deposits (HDFC Bank) Indian Bank (FF) Indian Bank (DF) State Bank of India - 37469815009 (JNU) State Bank of India - 40088176316 (NDMB)	35,054 28,10,440 20,00,000 74,243 10,03,374 1,15,924 61,396	5,710 43,69,567 - 3,88,099 10,84,173 1,43,777 45,289
	3,00,07,290	2,78,06,605		3,00,07,290	2,78,06,605

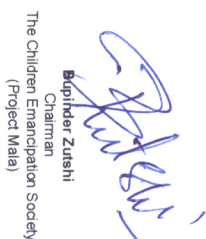
Significant Accounting Policies & Notes to Accounts: Schedule C

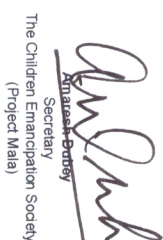
As per our report of even date attached

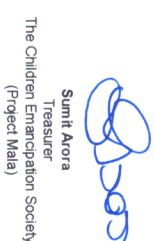
For V. K. Sabharwal & Co.
Chartered Accountants


Vinod Kumar Sabharwal
Proprietor

M No.: 097093
FRN: 016438N
UDIN: 23097093BVCVDI12894
Place : New Delhi
Date : 05th September 2023


Bhupinder Zutshi
Chairman
The Children Emancipation Society
(Project Mala)


Anurag
Secretary
The Children Emancipation Society
(Project Mala)

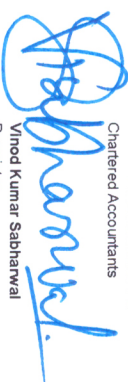

Sumit Arora
Treasurer
The Children Emancipation Society
(Project Mala)




THE CHILDREN EMANCIPATION SOCIETY
Project Mala
Consolidated
Schedule - 'A' of Fixes Assets annexed to and forming Part of Balance Sheet As on 31.03.2023


ASSETS		Foreign Fund (Schedule A1)						
	Rate of Dep. (%)	W.D.V. on 1.04.22 (Rs.)	Additions Up to 30.09.2022	Additions after 30.09.2022	Sale during year (Rs.)	W.D.V before depreciation on 31.03.2023 (Rs.)	Depreciation during year (Rs.)	W.D.V on 31.03.23 (Rs.)
Land		39,81,360			-	39,81,360	-	39,81,360
Furniture	10	9,13,857	-	3,29,088	-	12,42,945	1,07,840	11,35,105
Plant & Machinery	15	13,48,655	3,69,350	2,08,163	-	19,26,168	2,73,313	16,52,855
Digital Camera	15	37,607			-	37,607	5,641	31,966
Mobile Phone	15	1,00,127	18,619		-	1,18,746	17,812	1,00,934
Building	10	1,32,42,306		5,17,951	-	1,37,60,257	13,50,128	1,24,10,129
Electrical Fittings	10	1,21,082		69,723	-	1,90,805	15,594	1,75,211
Computer	40	6,21,818	30,300	1,12,440	-	7,64,558	2,83,335	4,81,223
Motor Vehicle	15	20,55,345	-	-	2,79,127	17,76,218	2,66,431	15,09,787
Library Furniture	10	6,588			-	6,588	659	5,929
Kitchenware	15	5,641			-	5,641	846	4,795
		2,24,34,386	4,18,269	12,37,365	2,79,127	2,38,10,893	23,21,599	2,14,89,294
Domestic Fund (Schedule A2)								
Furniture	10	4,491				4,491	449	4,042
Building	10	12,258				12,258	1,226	11,032
Computers	40	676				676	676	-
Motor Vehicle	15	1,691				1,691	1,691	-
Electrical Equipment	10	8,405			-	8,405	841	7,564
		27,521	-	-	-	27,521	4,883	22,638

Significant Accounting Policies & Notes to Accounts : Schedule B
As per our report of even date attached
For V. K. Sabharwal & Co.
Chartered Accountants


Vinod Kumar Sabharwal
Proprietor
M.No.: 097093
FRN: 016438N
UDIN: 23097093BGVDI2694
Place : New Delhi
Date : 05th September 2023


Bupinder Zutshi
Chairman
The Children Emancipation Society
(Project Mala)


Anshu Dubey
Secretary
The Children Emancipation Society
(Project Mala)


Sumit Arora
Treasurer
The Children Emancipation Society
(Project Mala)



THE CHILDREN EMANCIPATION SOCIETY-PROJECT MALA
(Schedule forming part of the Balance Sheet as at 31st March 2023)

Schedule- B
Significant Accounting Policies & Notes to Accounts

I. Significant Accounting Policies

1. The books of accounts are maintained on Accrual Basis under historical cost concept.
2. The fixed assets are shown at cost of acquisition less accumulated depreciation.
3. Depreciation on fixed assets has been provided for at the rates and in the manner specified in Income Tax Rules, 1962 on written down value.

II. Notes To Accounts

1. Advances & Other Recoverables, Security Deposit, Sundry Creditors, Other Liabilities are as confirmed by the management
2. Previous year figures are regrouped or rearranged to make them comparable with current year classification.
3. Funds received for construction of school building have been included in Income & Expenditure account.

As per our report of even date attached
For **V. K. Sabharwal & Co.**
Chartered Accountants



Vinod Kumar Sabharwal

Proprietor

M.No.: 097093

FRN: 016438N

UDIN: 23097093BGVDI12694

Place : New Delhi

Date : 05th September 2023

for and on behalf of The Children Emancipation Society
(Project Mala)



Bupinder Zutshi

Chairman



Anurag Dubey

Secretary



Sumit Arora

Treasurer

