

T R Chadha & Co LLP

Chartered Accountants



Independent Auditor's Report

To the Members of FXB India Suraksha

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of **FXB India Suraksha** ("the Company") registered under Section 25 of Companies Act 1956 (now Section 8 of Companies Act 2013), which comprise the Balance Sheet as at 31st March 2020, the statement of Income and Expenditure, the Cash Flows Statement for the year then ended, and notes to the Standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2020, and its deficit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the information included in the Director's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.



T R Chadha & Co., a partnership firm converted into T R Chadha & Co LLP
(A limited liability partnership with LLP Identification No. AAF-3926) with effect from 28th December, 2015

Corporate / Regd. Office : B-30, Connaught Place, Kuthiala Building, New Delhi-110001
Phone : 011-43259900, Fax : 011-43259930, E-mail : delhi@trchadha.com
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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) prescribed under section 133 of the Act read with the Companies (Accounting) Rules, 2014 as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Report on Other Legal and Regulatory Requirements

1. The Company is registered under Section 25 of Companies Act 1956 (now Section 8 of Companies Act 2013), therefore, it is not covered by the Companies (Auditor's Report) Order 2016 ("the Order") issued by the Central Government of India in terms of sub-section 11 of Section 143 of the Act.

As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The Balance Sheet, the Statement of Income & Expenditure, the and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards prescribed under section 133 of the Act, read with the Companies (Accounting) Rules, 2014 (as amended).
- e) On the basis of the written representations received from the directors as on 31st March 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2020 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For T R Chadha & Co LLP
Chartered Accountants
(Firm Reg no.: 006711N/N50028)



UDIN : 20097343AAAAHG1430

Place of signature: New Delhi

Date: 31.08.2020

Aashish Gupta
(Partner)

Membership No. 097343

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FXB INDIA SURAKSHA
(A Company incorporated under section 8 of The Companies Act,2013)
Company limited by Guarantee
CIN: U85100DL2007NPL162563

BALANCE SHEET AS PER COMPANIES ACT, 2013 AS AT 31ST MARCH, 2020

(Amount in Rs.)

Particulars		Notes	Amount as at 31 March 2020	Amount as at 31 March 2019
I.	FUNDS AND LIABILITIES			
1	FUND BALANCES			
	(a) General Reserves Fund		(21,45,401)	16,18,523
	(b) Designated Funds	2	74,36,154	1,05,54,076
2	Current liabilities			
	(a) Other current liabilities	3	1,86,95,929	1,22,94,885
	TOTAL		2,39,86,682	2,44,67,485
II.	ASSETS			
	Non-current assets			
1	(a) Fixed assets			
	(i) Tangible assets	4	39,19,089	39,70,767
	(b) Long-term loans and advances	5	6,10,966	5,94,267
2	Current assets			
	(a) Cash and Bank balances	6	1,22,94,236	1,16,02,039
	(b) Short-term loans and advances	7	2,69,650	3,70,752
	(c) Other current assets	8	68,92,741	79,29,660
	TOTAL		2,39,86,682	2,44,67,485

Summary of significant accounting policies 1

The accompanying notes are an integral part of financial statements.

As per our report of even date.

For T R CHADHA & Co LLP
CHARTERED ACCOUNTANTS
(Firm regd No: 006711N/N500028)

For and on behalf of FXB India Suraksha



Aashish Gupta
(Aashish Gupta)
PARTNER
M. No. 097343



Mamta Borgoyary
Mamta Borgoyary
CEO
FXB India Suraksha

Suchikta Koley
Suchikta Koley
(Director)
DIN :00001772

Salil Kumar
Salil Kumar
(Director)
DIN :02199222

Place: New Delhi

Date: August 31, 2020

UDIN : 20097343AAAAHG1430

FXB INDIA SURAKSHA
 (A Company incorporated under section 8 of The Companies Act,2013)
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STATEMENT OF INCOME AND EXPENDITURE AS PER COMPANIES ACT, 2013
FOR THE YEAR ENDED 31ST MARCH, 2020

(Amount in Rs.)

	Notes	For the Year Ended 31st March 2020	For the Year Ended 31st March 2019
INCOME			
Income From Programmes	9	5,53,68,675	4,76,18,991
Interest Income		5,14,991	9,99,950
Other Donations	10	12,31,281	5,11,695
Miscellaneous Income	11	15,667	98,891
		5,71,30,614	4,92,29,527
EXPENDITURE			
Direct Program Expenses	12	5,47,31,318	4,88,89,574
General and Administrative Expenses to Support Programs	13	85,87,607	82,07,878
		6,33,18,925	5,70,97,452
Surplus/(Deficit) before depreciation and amortization		(61,88,311)	(78,67,925)
Depreciation on Fixed Assets		6,93,536	12,91,530
Surplus/(Deficit) carried over to Balance Sheet		(68,81,847)	(91,59,455)

For T R CHADHA & Co LLP
 CHARTERED ACCOUNTANTS
 (Firm regd No: 006711N/N500028)

For and on behalf of FXB India Suraksha



 (Aashish Gupta)
 PARTNER
 M. No. 097343




 Mamta Borgoyary
 CEO
 FXB India Suraksha


 Suchitta Koley
 (Director)
 DIN :00001772




 Sali Kumar
 (Director)
 DIN :02199222

Place: New Delhi
 Date: August 31, 2020

UDIN : 20097343AAAAHG1430

FXB INDIA SURAKSHA
(A Company incorporated under section 8 of The Companies Act,2013)
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CIN: U85100DL2007NPL162563

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020

(Amount in Rs.)

	Particulars	For the Year Ended 31.03.2020	For the Year Ended 31.03.2019
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Surplus/(Deficit) carried over to Balance Sheet	(68,81,847)	(91,59,455)
	Adjustments for :		
	Depreciation	6,93,536	12,91,530
	Sale of Assets	-	-
	Interest Income	5,14,991	9,99,950
	Operating profit before working capital changes	(67,03,302)	(88,67,875)
	Adjustment for :		
	Other Current Liabilities	64,01,044	6,92,714
	Security Deposits	(16,699)	(58,367)
	Short term Loans and Advances	1,01,102	9,77,197
	Other Current Assets	10,36,920	(21,01,922)
	NET CASH FLOW FROM OPERATING ACTIVITIES	8,19,065	(93,58,253)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets	(6,41,858)	(2,98,985)
	Sale of Assets	-	33,209
	Interest Income	5,14,991	9,99,950
	NET CASH FLOW FROM INVESTING ACTIVITIES	(1,26,867)	13,32,144
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Receipts from Donors	-	-
	Proceed/(repayment) of loans	-	-
	NET CASH FLOW FROM FINANCING ACTIVITIES	-	-
	NET INCREASE IN CASH AND CASH EQUIVALENTS(A+B+C)	6,92,198	(86,24,080)
	CASH AND CASH EQUIVALENTS AS AT BEGINNING	1,16,02,039	2,02,26,118
	CASH AND CASH EQUIVALENTS AS AT CLOSING	1,22,94,236	1,16,02,039

Signed In Terms of Our Report of even Date Attached

For T R CHADHA & Co LLP
CHARTERED ACCOUNTANTS
(Firm regd No: 006711N/N500028)


(Aashish Gupta)
PARTNER
M. No. 097343



For and on behalf of FXB India Suraksha


Mamta Borgoyary
CEO
FXB India Suraksha


Suchitta Koley
(Director)
DIN :00001772




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(Director)
DIN :02199222

Place: New Delhi
Date: August 31, 2020

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FXB INDIA SURAKSHA
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RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

(Amount in Rs.)

Particulars			For the year Ended 31.03.2020
OPENING BALANCE			
Cash & Bank Balance		72,64,975	
Fixed Deposits with Bank		43,37,064	
			1,16,02,039
RECEIPTS			
Receipts from the donor agencies	1	6,29,33,313	
Others Donations		12,90,484	
Interest Income		4,95,764	
Interest Income from FDR		66,595	
Miscellaneous Income		9,426	
			6,47,95,582
PAYMENTS			
Direct Program Expenses	2	5,12,59,882	
General and Admin Expenses to Support Programs	3	83,90,219	
		5,96,50,100	
LOANS AND ADVANCES			
Deposits & Advances	4	30,81,340	
Fixed Assets payments	5	6,41,858	
Transferred to other Associations	6	7,30,086	
		44,53,284	
			6,41,03,385
CLOSING BALANCE			
Cash & Bank Balance			1,22,94,236
Fixed Deposits with Bank			1,15,40,587
			7,53,649

As per our report of even date attached

For T R CHADHA & Co LLP
 CHARTERED ACCOUNTANTS
 (Firm regd No: 006711N/N500028)



 (Aashish Gupta)
 PARTNER
 M. No. 097343



For and on Behalf of FXB India Suraksha




 Mamta Borgoyary
 CEO
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 (Director)
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 Salil Kumar
 (Director)
 DIN :02199222

Place: New Delhi
 Date: August 31, 2020

UDIN : 20097343AAAAHG1430

FXB INDIA SURAKSHA
NOTES FORMING PART OF THE FINANCIAL STATEMENT RECEIPT AND PAYMENT
FOR THE YEAR ENDED 31ST MARCH,2020

Consolidated

1. RECEIPTS

Amount in Rs.

Grants from FXB USA	2,47,608
Grants from FXB France	20,67,913
Grants from AIDS ARK Foundation	4,94,200
Grants from ECPAT Luxembourg	40,02,235
Grant from Plan International (India Chapter)	49,79,400
Grants from British High Commission	34,99,846
Grants from Convergys India	23,85,142
Grants from Mobile Creches	10,46,557
Grants from Asia Foudnation	9,93,649
Grants from Oak Foundation	57,71,580
Grants from Childline India Foundation	37,18,188
Grants from Vedanta Limited	19,22,043
Grants from Maritime Ventures Pvt (Vedanta)	5,26,344
Grants from Whirlpool PVT.LTD	56,15,855
Grants from HDFC Bank LTD	2,47,82,311
Grants from Dharampal Satyapal Limited	8,80,444
Other Income	
Others Donations	12,90,484
Bank Interest	4,95,764
Interest on Fixed Deposit	66,595
Miscellaneous Income	9,426
	6,47,95,582

2. DIRECT PROGRAM EXPENSES

Communication Expenses	2,98,760
Consultancy Expenses	9,30,633
Establishment Expenses	32,70,958
Information Dissemination	6,96,464
Personnal Expenses	2,20,41,753
Program Activity Expenses	1,78,20,181
Travel Expenses	39,35,822
Workshops & Seminars	22,65,312
	5,12,59,882

3. GENERAL AND ADMINISTRATIVE EXPENSES TO SUPPORT PROGRAMSDIRECT EXPENSES

Communication Expenses (Admin)	13,791
Consultancy Expenses (Admin)	4,87,200
Establishment Expenses (Admin)	18,92,118
Personnel Expenses (Admin)	59,97,110
	83,90,219

4. Loans And Advances

Advance	1,38,848
TDS Receivable	4,66,597
Payables	24,33,629
TDS Payable	3,05,502
PF Payable	(2,97,963)
Salary Advances	(91,166)
Payable Gratuity	10,393
Rent Security Deposits	1,15,500
	30,81,340

5. Purchase Of Fixed Assets

Plant And Equipment	4,61,194
Furniture Fixture	1,80,664
	6,41,858

6. Transferred to Other Associations

Pravah	2,47,586
Sathee	2,34,500
Jharkhand Vikash Prashad	2,48,000
	7,30,086



Prava



Prava

Prava

FXB INDIA SURAKSHA
(A Company incorporated under section 8 of The Companies Act, 2013)
Company limited by Guarantee
Notes forming part of the Financial Statements for the year ended 31st March 2020

NOTE 2: FUND BALANCES

Particulars	Amount in Rs.	
	As at 31 March 2020	As at 31 March 2019
A. General Reserves Fund		
Opening Balance	16,18,523	36,67,716
Add: Transfer from Income & Expenditure	(37,63,924)	(20,49,193)
Closing Balance	A 21,45,401	16,18,523
B. Designated Funds		
a. Corpus Fund		
Opening Balance	40,81,878	61,12,860
Add: Transfer from Income & Expenditure	(21,95,851)	(20,30,982)
Closing Balance	18,86,027	40,81,878
b. Program Support and Staff Development Fund		
Opening Balance	13,59,534	48,48,298
Add: Transfer from Income & Expenditure	(2,28,536)	(34,88,765)
Closing Balance	11,30,998	13,59,534
c. Infrastructure Fund		
Opening Balance	51,12,665	67,03,180
Add: Transfer from Income & Expenditure	(6,93,536)	(15,90,515)
Closing Balance	44,19,129	51,12,665
Total	B 74,36,153	1,05,54,076
GRAND TOTAL (A+B)	A+B 52,90,752	1,21,72,600

NOTE 3: OTHER CURRENT LIABILITIES

Particulars	Amount in Rs.	
	As at 31 March 2020	As at 31 March 2019
Expenses Payable	23,17,615	29,82,768
TDS Payable	63,689	79,985
Provision For Gratuity	39,82,426	26,14,594
Provision for Annual Leave Accrual	6,48,013	11,60,395
Utilised Grants (Restricted Fund)	1,14,46,610	54,57,143
Others payable	2,37,576	-
Total	1,86,95,930	1,22,94,885

There are no reported Micro, Small and Medium Enterprises as defined in the Micro, Small and Medium Enterprises Development Act, 2006 to whom company owes dues.








FXB INDIA SURAKSHA
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Company limited by Guarantee
Notes forming part of the Financial Statements for the year ended 31st March 2020

NOTE 4: TANGIBLE ASSETS

Particulars						Amount in Rs.
	Land	Building	Plant and Equipment	Furniture and Fixtures	Vehicles	Total
Gross Block						
AT 1 April 2018	5,63,200	23,27,469	45,04,779	7,47,852	23,43,397	1,04,86,697
Addition During the Year	-	-	1,77,984	45,149	75,852	2,98,985
Disposals/Sale during the Year	-	-	49,850	48,231	59,488	1,57,569
AT 31 March 2019	5,63,200	23,27,469	46,32,913	7,44,771	23,59,761	1,06,28,114
Addition During the Year	-	-	4,61,194	1,80,664	-	6,41,858
Disposals/Sale during the Year	-	-	2,463	-	-	2,463
AT 31 March 2020	5,63,200	23,27,469	46,30,450	7,44,771	23,59,761	1,12,67,509
Depreciation						
AT 1 April 2018	-	5,59,985	32,84,186	4,26,735	12,19,271	54,90,178
Depreciation charge for the year	-	85,291	8,40,799	96,325	2,69,115	12,91,529
Adjustment on Sale/disposals	-	-	49,850	48,231	26,279	1,24,360
AT 31 March 2019	-	6,45,276	40,75,136	4,74,828	14,62,107	66,57,347
Depreciation charge for the year	-	79,747	3,34,892	80,639	1,98,258	6,93,536
Adjustment on Sale/disposals	-	-	-	2,461	2	2,463
AT 31 March 2020	-	7,25,023	44,10,028	5,53,006	16,60,363	73,48,420
Net Block						
AT 31 March 2019	5,63,200	16,82,193	5,57,777	2,69,943	8,97,654	39,70,767
AT 31 March 2020	5,63,200	16,02,446	2,20,422	1,91,765	6,99,398	39,19,089








FXB INDIA SURAKSHA
(A Company incorporated under section 8 of The Companies Act,2013)
Company limited by Guarantee
Notes forming part of the Financial Statements for the year ended 31st March 2020

Particulars	Amount in Rs.	
	As at 31 March 2020	As at 31 March 2019
Security Deposits	6,10,966	5,94,267
Total	6,10,966	5,94,267

Particulars	Amount in Rs.	
	As at 31 March 2020	As at 31 March 2019
Cash and Cash Equivalent		
Balances with Banks	1,13,42,290	72,13,949
Cash in Hand	1,98,297	51,026
Other Bank balances		
Deposits with original maturity for more than 3 months	7,53,649	43,37,064
Total	1,22,94,236	1,16,02,039

Particulars	Amount in Rs.	
	As at 31 March 2020	As at 31 March 2019
Advances to employees	1,76,653	2,44,700
Others Advances	92,998	1,26,052
Total	2,69,650	3,70,752

Particulars	Amount in Rs.	
	As at 31 March 2020	As at 31 March 2019
TDS Receivable	17,79,797	15,99,489
Grant Receivable (Restricted Fund)	17,76,152	34,51,654
Other Receivables	2,17,169	3,64,686
Advance to LIC of India (Gratuity)	27,19,779	19,81,649
Prepaid Expenses	3,99,844	5,32,182
Total	68,92,741	79,29,660



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FXB INDIA SURAKSHA
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Company limited by Guarantee
Notes forming part of the Financial Statements for the year ended 31st March 2020

NOTE 9: INCOME FROM PROGRAMMES

(Amount in Rs.)

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
A. FCRA INCOME		
a. Grant from FXB International (Geneva)	-	65,34,110
From FXB International Geneva	-	2,17,676
On Behalf of MAC AIDS	-	63,16,434
b. Grant from FXB France	27,90,361	48,82,050
On Behalf of MAC AIDS	80,337	4,49,914
On Behalf of Fonds Pour Eux	27,10,024	44,32,137
c. Grants from FXB USA	2,47,608	1,24,539
Grants from FXB USA	2,47,608	-
d. Other Donations	1,70,41,572	1,06,77,384
Grants from AIDS ARK Foundation	7,13,994	4,50,387
Grants from Cherie Blair Foundation	-	7,15,141
Grants from British High Commission	34,53,072	32,75,279
Grants from Convergys	88,500	34,62,392
Grants from ECPAT Luxembourg	46,17,688	23,79,853
Grants from Mobile Creches	11,94,873	3,94,333
Grants from Actionaid Foundation	41,156	-
Grants from Plan International (India Chapter)	33,81,288	-
Grants from Asia Foudnation	13,40,027	-
Grants from Oak Foundation	22,10,974	-
Sub-total	A	2,00,79,541
B. NON - FCRA INCOME		
Grants from Arghyam	-	6,13,314
Grants from Childline India Foundation	27,12,813	14,70,720
Grants from Whirlpool Pvt Ltd.	73,75,278	49,94,611
Grants from HDFC Bank Ltd	2,17,19,809	1,76,44,346
Grants from Maritime Ventures PVT LTD	8,53,171	6,77,916
Grants from Vedanta Pvt.Ltd	23,51,360	-
Grants from Dharampal Satyapal Limited	2,76,704	-
Sub-total	B	3,52,89,134
TOTAL INCOME	A+B	5,53,68,675
		4,76,18,991

NOTE 10: OTHER INCOME

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
Interest on Saving Bank accounts	4,48,396	5,28,436
Interest on Fixed Deposits	66,595	4,71,514
Other Donations	12,31,281	5,11,695
Total	17,46,272	15,11,645

NOTE 11: MISCELLANEOUS INCOME

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
Miscellaneous Income	15,667	98,891
Total	15,667	98,891



FXB INDIA SURAKSHA
(A Company incorporated under section 8 of The Companies Act, 2013)
Company limited by Guarantee
Notes forming part of the Financial Statements for the year ended 31st March 2020

NOTE 12: DIRECT PROGRAM EXPENSES

(Amount in Rs.)

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
Program Activity Expenses*	2,01,71,267	1,31,84,561
Personnal Expenses	2,21,66,638	2,02,80,563
Travel Expenses	39,71,004	50,27,343
Information Dissemination Expenses	13,25,820	8,04,240
Communication Expenses	3,33,972	2,74,299
Consultancy Expenses	9,70,677	32,72,131
Establishment Expenses	32,92,435	32,44,842
Workshops & Seminars	24,99,506	28,01,596
Total	5,47,31,318	4,88,89,574

*Program Activity Expenses on Livelihood Promotion, Improved Health, Water Sanitation And Hygiene, Protection And Safety Of Childer And Women And Access To Universal And Quality Education

NOTE 13: GENERAL AND ADMINISTRATIVE EXPENSES TO SUPPORT PROGRAMS

(Amount in Rs.)

Particulars	For the year ended 31st March 2020	For the year ended 31st March 2019
Personnal Expenses	60,06,647	58,11,309
Communication Expenses	14,104	1,06,031
Consultancy Expenses	5,56,695	6,33,346
Consultancy Fee	5,02,648	4,83,250
Internal Audit Fee	54,047	1,50,096
Establishment Expenses	20,10,161	16,57,192
Payments to Auditors	1,88,800	1,88,800
Rent	7,90,830	4,99,669
Electricity	6,25,586	2,90,059
Audit Expenses Reimbursable	18,694	11,967
Office Supplies	3,86,251	6,66,697
Total	85,87,608	82,07,878








FXB INDIA SURAKSHA, D-60, Second Floor, Kalka Ji, New Delhi-110019
(A Company incorporated under section 8 of The Companies Act,2013)
Company limited by Guarantee

CIN: U85100DL2007NPL162563

Note – 1: SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING 31.03.2020

A. SIGNIFICANT ACCOUNTING POLICIES

(i). Nature of operations

FXB India Suraksha ("Company") is a company limited by Guarantee, incorporated on 25th April 2007 and has the license to operate under section 8 of The Companies Act 2013 ("the Act"). The Company's main objective is to directly work at the grass roots to promote activities that support children rights and protection, gender equality, improved health and nutrition, sanitation and water, care and support to HIV/Aids infected and affected people, better education, enhanced livelihoods options or women and youth as well as human trafficking prevention by advocating for their needs and directly supporting the families and communities.

The Company is registered under section 12A of the Income Tax Act, 1961 as a charitable institution vide letter number DIT(E)/12A/2007-08/F-241/1019 dated 19th November 2007.

The Company is registered under FCRA with Registration Number 137400025 dated 14th October 2011.

(ii). Method of Accounting

The financial statement has been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared under historical cost convention on accrual basis. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

The company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards specified under section 133 of the Companies Act 2013. Accordingly, the company has complied with the Accounting Standards as applicable to Small and Medium Sized Company (SMC).

(iii). Fixed Assets

Fixed assets are stated at cost (Gross block) less accumulated depreciation. Cost of acquisition is inclusive of freight, duties, taxes and other directly attributable expenses incurred to bring the assets to their working condition for their intended use.

(iv). Depreciation

Depreciation on fixed assets has been provided on Written down Value basis at the rates and in the manner specified in Schedule II to The Companies Act 2013. The rates are indicative of the expected useful life of the Assets. Assets purchased for projects have been charged to that project only, as per the conditions of the agreement wherever applicable, and have been claimed as revenue expenditure.



A handwritten signature in blue ink, appearing to be "Anurag".

A circular blue ink stamp of India Suraksha FXB. The text "India Suraksha" is at the top, "FXB" is in the center, and "इंडिया सुरक्षा" is at the bottom.

A handwritten signature in blue ink, appearing to be "Anurag".

A handwritten signature in blue ink, appearing to be "Anurag".

(v). **General Reserves Fund**

The "General Reserves Fund" is unrestricted in nature. The surplus earned during the year, being general purpose in nature is carried forward for the use in future periods. In case of deficit, if any, the same is adjusted against concerned fund.

(vi). **Designated Funds**

Designated funds are those funds, which are specifically mandated by applicable law and/or established by FXB India Suraksha, for specific purposes. The Funds reported in the Balance Sheet are:

- (a) **Corpus Funds**, which represent funds allocated to be used for organization development.
- (b) **Program Support and Staff Development Funds**, which represent funds allocated to be used for any initiative to fulfill the objectives, mission and vision of the organization and staff development.
- (c) **Infrastructure Funds**, which represent funds allocated to be used for acquiring/ replacing assets for the purposes of the organization.

(vii). **Revenue Recognition**

a. Income from Programme

All the programme contributions received during the year are credited to the respective Fund Accounts at the time of receipt. Income in respect of contributions received is recognized to the extent of expenditure for the programme during the year.

b. General Donations

All the donations unrestricted in nature are accounted for at the time of receipt following prudential accounting norms.

c. Interest Income

Interest received on Foreign/ Local Contributions are credited to the Income and Expenditure Account except the Interest earned from programme funds which are credited to concerned Donor Fund Account.

d. Other Income

Other Incomes and expenditures are recognized in accordance with the terms and conditions embodied in respective agreements with vendors and project partners as well as based on reasonably accurate quantification of the amounts that FXB India Suraksha is legally entitled to receive and/or pay, as the case may be.

(viii). **Foreign currency transactions**

Foreign currency transactions are recorded in the books of account at the exchange rate prevailing at the time of transaction. All monetary items denominated in foreign currency and outstanding at the balance sheet date are translated at the exchange rate on that date. Any exchange difference arising from settled transactions and on reinstatement of outstanding balances are charged to Income & Expenditure Account.

The fund balance of donor agency "Cherie Blair Foundation" has been reinstated at exchange rate prevailing as on 31st March 2020 at Rs. 223,382 (i.e. Euro 2,400 @ Rs. 93.076). The exchange gain of Rs. 6,241 arising from reinstatement of outstanding balance was charged to Income & Expenditure Account.



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(ix). Employee Benefits

(a) Short term Employee Benefits

Short term employee benefits are recognized in the period during which the services have been rendered.

(b) Long term Employee Benefits – Defined Contribution Plan

a. Provident Fund

The Company makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952 which is a defined contribution plan and Company's contribution is recognized as an expense in the period in which services are rendered by the employee.

b. Gratuity

The company has taken LIC Policy for Gratuity for its employees. During the year under consideration it has made Provision for Gratuity as per the liability determined by the LIC.

(x). Contingent Liabilities and Provisions

The Company makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of obligation can be made. A disclosure is made for possible or present obligations that probably will not require outflow of resources or where a reliable estimate cannot be made, as a contingent liability in the financial statement.

(xi). Taxation

The Company is registered u/s 12A of Income Tax Act, 1961 and accordingly is exempt from payment of Income tax subject to fulfillment of certain condition as prescribed. Therefore, provision of Income Tax and Deferred Tax Asset/ Liabilities has not been recognized.

(xii). In the opinion of the board, current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated.

(xiii). Related Party Transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year.

(a) Transactions with related parties

Mr Amal Datt Dhru (Director):

Particulars	FY 2019-20 (Amount in Rs.)	FY 2018-19 (Amount in Rs.)
Reimbursement of Expenses	-	54,936.00

Mr Manish Dubey (Director):

Particulars	FY 2019-20 (Amount in Rs.)	FY 2018-19 (Amount in Rs.)
Reimbursement of Expenses	-	2,000

Dr. A. K. Susheela (Director):



Handwritten signatures of Mr Amal Datt Dhru, Mr Manish Dubey, and Dr. A. K. Susheela, along with a circular stamp of India Suraksha FXB.

Particulars	FY 2019-20 (Amount in Rs.)	FY 2018-19 (Amount in Rs.)
Reimbursement of Expenses	-	2,000

(b) Transactions with Group/Associate Companies

Party	Amount in Rs.	
	FY 2019-20	FY 2018-19
FXB Geneva	-	61,08,959
FXB France	20,67,913	49,87,288
FXB USA	2,47,608	1,24,539
TOTAL	23,15,520	1,12,20,785

(xiv). Obligations on long-term, non-cancellable operating lease

The company has entered into commercial lease for office premises. Future minimum rentals payable under non-cancellable operating lease are as below: -

Particulars	Amount in Rs. 2019-20	Amount in Rs. 2018-19
Not later than 1 year	-	2,20,500
1 to 5 Years	791,000	99,760
More than 5 years	-	-

(xv). Remuneration to Auditors

Auditors Remuneration includes:

Particulars	For the Year Ended 31 st March 2020	For the Year Ended 31 st March 2019
Audit Fees*	188,800	188,800
Others	NIL	NIL
Total	188,800	188,800

*Inclusive of Goods and Services Tax

(xvi). Previous year figures have been regrouped and rearranged wherever necessary.

(xvii). Earnings in foreign currency

Particulars	Amount in Rs. 2019-20	Amount in Rs. 2018-19
Grants Received during the year	2,54,95,075	1,87,43,221
Total	2,54,95,075	1,87,43,221



For and on behalf of FXB India Suraksha

Mamta Borgoyary
Mamta Borgoyary
CEO

Suchitta Koley
Suchitta Koley
(Director)
DIN: 00001772



Salil Kumar
Salil Kumar
(Director)
DIN: 02199222