



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 2021, 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 2021, 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.

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

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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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.

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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate Internal Financial Controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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- 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.

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.

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).

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T R Chadha & Co LLP

Chartered Accountants



- e) On the basis of the written representations received from the directors as on 31st March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2021 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:
- The Company does not have any pending litigations which would impact its financial position;
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - 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)



Aashish Gupta
(Partner)

Membership No. 097343

UDIN: 21097343 AAAAJD 1440

Place of signature: New Delhi

Date: 31st August 2021

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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, 2021****(Amount in Rs.)**

Particulars		Notes	Amount as at 31 March 2021	Amount as at 31 March 2020
I.	FUNDS AND LIABILITIES			
1	FUND BALANCES			
	General Reserves Fund	2	3,34,784	(21,45,401)
	Designated Funds		74,36,154	74,36,153
2	LIABILITIES			
	(a) Long-term provisions (Net of Plan Assets)	3	15,08,061	19,10,660
	(b) Other Payables	4	8,31,082	23,17,615
	(c) Other current liabilities		1,58,99,020	1,17,47,875
	(d) Short-term provisions	5	42,935	-
	TOTAL		2,60,52,036	2,12,66,903
II.	ASSETS			
	Non-current assets			
	(a) Property, Plant & Equipment	6	39,03,988	39,19,089
	(b) Long-term loans and advances	7	5,16,316	6,10,966
2	Current assets			
	(a) Cash and Bank balances	8	1,71,61,207	1,22,94,236
	(b) Short-term loans and advances	9	3,04,999	2,69,650
	(c) Other current assets	10	41,65,526	41,72,962
	TOTAL		2,60,52,036	2,12,66,903

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
 (Partner)

M. No. 097343

Place: Gurgaon, Haryana

Date: 31.08.2021



Mamta Borgoyary
 (CEO)

FXB India Suraksha

Suchitta Koley
 (Director)

DIN :00001772

Salil Kumar
 (Director)

DIN :02199222



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

STATEMENT OF INCOME AND EXPENDITURE AS PER COMPANIES ACT, 2013
FOR THE YEAR ENDED 31ST MARCH,2021

(Amount in Rs.)

Particulars	Notes	For the Year Ended 31.03.2021	For the Year Ended 31.03.2020
INCOME			
Income From Programmes	11	7,75,46,694	5,53,68,675
Interest Income		5,62,959	5,14,991
Other Donations	12	26,79,702	12,31,281
Miscellaneous Income	13	42,758	15,667
		8,08,32,113	5,71,30,614
EXPENDITURE			
Direct Program Expenses	14	4,70,31,795	3,25,64,680
Employee Benefit Expenses	15	2,84,04,456	2,81,73,285
General and Administrative Expenses to Support Program	16	19,81,827	25,80,961
Depreciation	6	9,33,850	6,93,536
		7,83,51,928	6,40,12,462
Surplus/(Deficit) carried over to Balance Sheet		24,80,186	(68,81,848)

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

Suchitta Koley

Suchitta Koley
(Director)
DIN :00001772

Salil Kumar

Salil Kumar
(Director)
DIN :02199222

Place: Gurgaon, Haryana
Date: 31.08.2021

FXB INDIA SURAKSHA
(A Company incorporated under section 8 of the Companies Act, 2013)
Company Limited by Guarantee
CIN: U05100DL2007NPL162563

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021
Consolidated

Particulars	Notes	For the year Ended 31st March 2021	For the year Ended 31st March 2020
OPENING BALANCE			
Cash & Bank Balance		1,15,40,587	72,64,975
Fixed Deposits with Bank		7,53,649	43,37,064
		1,22,94,236	1,16,02,039
Receipt During the year			
Receipts from the donor agencies		8,24,78,877	6,29,33,315
Other Donations		9,22,752	12,90,484
Interest Income		3,36,579	4,95,764
Interest Income from FDR		47,793	66,595
Miscellaneous Income		21,068	9,426
		8,38,07,069	6,47,95,582
PAYMENTS			
Direct Program Expenses	1	6,72,57,789	5,12,59,882
General and Administrative Expenses to Support Pro	2	72,78,035	83,90,219
		7,45,35,824	5,96,50,101
LOANS AND ADVANCES			
Deposits & Advances	3	27,02,988	30,81,340
Fixed Assets payments	4	6,72,865	6,41,858
Transferred to other Associations	5	10,28,421	7,30,086
		44,04,274	44,53,284
Total Payments		7,89,40,098	6,41,03,385
CLOSING BALANCE			
Cash & Bank Balance		1,63,59,765	1,15,40,587
Fixed Deposits with Bank		8,01,442	7,53,649
		1,71,61,207	1,22,94,236

Note:
As per our report of even date attached

In terms of our annexed Certificate in Form FC-3 under rule 4(A) of the Foreign Contribution (Regulations) Rules, 1976

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

(Aashish Gupta)
PARTNER
M. No. 097343

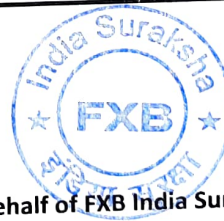


For and on behalf of FXB India Suraksha

Mama Borgoyary
Mama Borgoyary
CEO
FXB India Suraksha

Suchitta Koley
Suchitta Koley
(Director)
DIN :00001772

Sajil Kumar
Sajil Kumar
(Director)
DIN :02199222

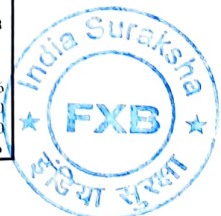


Place: New Delhi
Date: 31.08.2021

FXB INDIA SURAKSHA
NOTES FORMING PART OF THE FINANCIAL STATEMENT RECEIPT AND PAYMENT FOR THE YEAR ENDED 31ST MARCH, 2021

Consolidated

	For the year Ended 31st March 2021	For the year Ended 31st March 2020
1. Receipts		
Grants from FXB USA	27,19,230	2,47,608
Grants from FXB France	27,23,065	20,67,913
Grants from AIDS ARK Foundation	5,78,200	4,94,200
Grants from ECPAT Luxembourg	82,66,871	40,02,235
Grant from Plan International (India Chapter)	1,31,26,817	49,79,400
Grants from British High Commission	12,75,416	34,99,846
Grants from Convergys India	-	23,85,142
Grants from FXB Geneva	10,48,835	
Grants from Mobile Creches	3,63,973	10,46,557
Grants from Asia Foundation	-	9,93,649
Grants from Oak Foundation	66,53,528	57,71,580
Childline India Foundation	20,23,435	37,18,188
Vedanta Limited	9,05,955	19,22,043
Maritime Ventures Pvt (Vedanta)	5,00,600	5,26,344
Whirlpool PVT.LTD	51,33,904	56,15,855
HDFC Bank LTD	1,95,51,274	2,47,82,311
Dharampal Satyapal Limited	19,58,762	8,80,444
ITC Limited	1,10,76,005	
DevNext Foundation	1,20,000	
IBM India Private Limited	44,53,000	
	8,24,78,877	6,29,33,315
Other Income		
OTHER DONATIONS	9,22,752	12,90,484
Interest on Fixed Deposit	47,793	66,595
Bank Interest	3,36,579	4,95,764
Miscellaneous Income	21,068	9,426
	For the year Ended 31st March 2021	For the year Ended 31st March 2020
2. DIRECT PROGRAM EXPENSES		
COMMUNICATION EXPENSES	1,59,097	2,98,760
CONSULTANCY EXPENSES	9,76,952	9,30,633
ESTABLISHMENT EXPENSES	41,95,919	32,70,958
INFORMATION DISSEMINATION	2,49,000	6,96,464
PERSONAL EXPENSES	2,16,68,967	2,20,41,753
PROGRAM ACTIVITY EXPENSES	3,70,65,471	1,78,20,181
TRAVEL EXPENSES	22,00,924	39,35,822
WORKSHOPS & SEMINARS	7,41,459	22,65,312
	6,72,57,789	5,12,59,882
3. GENERAL AND ADMINISTRATIVE EXPENSES TO SUPPORT PROGRAMS/DIRECT EXPENSES		
COMMUNICATION EXPENSES (ADMIN)	16,542	13,791
CONSULTANCY EXPENSES (ADMIN)	2,10,000	4,87,200
ESTABLISHMENT EXPENSES (ADMIN)	9,71,032	18,92,118
PERSONNEL EXPENSES (ADMIN)	60,80,462	59,97,110
	72,78,035	83,90,219
4. Loans And Advances		
ADVANCE	18,80,939	1,38,848
TDS RECEIVABLE	(2,15,442)	4,66,597
PAYABLES	9,48,491	24,33,629
TDS PAYABLE	-	3,05,502
PF PAYABLE	-	(2,97,963)
SALARY ADVANCES	-	(91,166)
PAYABLE GRATUITY	-	10,393
RENT SECURITY DEPOSITS	89,000	1,15,500
	27,02,988	30,81,340
5. Purchase Of Fixed Assets		
OFFICE EQUIPMENT	6,72,865	4,61,194
FURNITURE & FIXTURES	-	1,80,664
VEHICLE	-	
	6,72,865	6,41,858
6. Transferred to other Associations		
PRAVAH	3,32,072	2,47,586
Sathee	3,24,078	2,34,500
Jharkhand Vikash Prashad	3,72,271	2,48,000
	10,28,421	7,30,086



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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in Rs.)

	Particulars	For the Year Ended 31.03.2021	For the Year Ended 31.03.2020
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Surplus/(Deficit) carried over to Balance Sheet	24,80,186	(68,81,847)
	Adjustments for :		
	Depreciation	-	6,93,536
	Sale of Assets	-	-
	Interest Income	(5,62,959)	(5,14,991)
	Operating profit before working capital changes	19,17,227	(67,03,302)
	Adjustment for :		
	Liabilities	23,04,947	64,01,044
	Security Deposits	94,650	(16,699)
	Short term Loans and Advances	(35,349)	1,01,102
	Other Current Assets	7,436	10,36,920
	NET CASH FLOW FROM OPERATING ACTIVITIES	42,88,911	8,19,065
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets (out of general funds)	15,101	(6,41,858)
	Sale of Assets	-	-
	Interest Income	5,62,959	5,14,991
	NET CASH FLOW FROM INVESTING ACTIVITIES	5,78,060	(1,26,867)
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)	48,66,971	6,92,198
	CASH AND CASH EQUIVALENTS AS AT BEGINNING	1,22,94,236	1,16,02,039
	CASH AND CASH EQUIVALENTS AS AT CLOSING	1,71,61,207	1,22,94,236

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

Saif Kumar
(Director)
DIN :02199222



Place: New Delhi
Date: 31.08.2021

FXB INDIA SURAKSHA, B-67, 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 31.03.2021

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. Further renewed on 3rd August 2016.

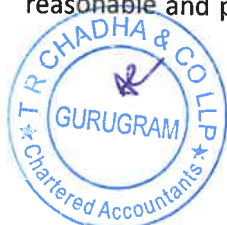
(ii). Method of Accounting

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) Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all the available information, actual results could



differ from these estimates and assumptions and such differences are recognized in the period in which the results are crystallized.

(iv). 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.

(v). Depreciation

Depreciation on fixed assets has been provided on written down value basis at the rates and in the manner specified in the Schedule II to The Companies Act 2013. The rates are indicative of the expected useful life of the Assets as below:

Particulars	Useful life
Building – Administrative	60 years
Machinery	15 years
Motor Vehicles	10 years
Computers	3 Years
Furniture & Fixture	10 years
Office Equipment's	5 years

Depreciation on additions (disposals) is provided on a pro-rata basis i.e., from (upto) the date on which asset is ready for use (disposed of).

Assets costing up to Rs. 5000/- is directly charged to income and expenditure account in the year in which it was purchased.

(vi). General Reserves Fund

The "General Reserves Fund" is unrestricted in nature. The surplus/deficit earned during the year, being general purpose in nature is carried forward for the use in future periods.

(vii). 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 Fund** represent the value of reserves created for purchase of fixed assets in future



(viii). 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 on the receipt basis.

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.

(ix). 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.

x) Impairment of assets:

Management of the company periodically assesses whether there is an indication that an asset may be impaired. In case of such an indication, the management estimates the recoverable amount of the asset. If the recoverable amount of an asset is less than its carrying amount, the carrying amount of asset is reduced to its recoverable amount and the difference is recognized as impairment loss.

(xi). 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:



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.

Defined benefit plan:

Gratuity liability is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. The scheme is funded with Life Insurance Corporation of India in the form of qualifying insurance policy. The gratuity benefit obligation recognized in the balance sheet represents the present value of the obligations as reduced by the fair value of assets held by the Insurance company. Actuarial gains/ losses are recognized immediately in the statement of income and expenditure account.

Other long-term benefits: Compensated absences

Long term compensated absences are provided for on the basis of an actuarial valuation, using project unit credit method at the balance sheet date. Actuarial gain and losses, if any are recognized in the Income and expenditure account in which the related service is rendered.

(xii). 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.

B. NOTES TO ACCOUNTS

1. In the opinion of the management of the company, current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated.

2. 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.

3. 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) Related parties and relationship

- a. Suchitta Koley
- b. Manish Dubey
- c. Salil Kumar

b) Nature of transactions with related parties **NIL**

c) Outstanding balances with the related parties as at balance sheet dates: **NIL**



4. 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. 2020-21	Amount in Rs. 2019-20
Not later than 1 year	-	-
1 to 5 Years	19,74,574	791,000
More than 5 years	-	-

5. Remuneration to Auditors

Auditors Remuneration includes:

Particulars	For the Year Ended 31 st March 2021	For the Year Ended 31 st March 2020
Audit Fees*	236,000	188,800
Others	NIL	NIL
Total	236,000	188,800

*Inclusive of Goods and Services Tax

6. Receipts in foreign currency

Particulars	Amount in Rs. 2020-21	Amount in Rs. 2019-20
Grants Received during the year	2,32,65,153	2,54,95,075
Total	2,32,65,153	2,54,95,075

7. Employee Benefits

Defined Contribution Plan

Contribution to Defined Contribution Plan, recognised as expense for the year are as under:

The amount recognized as an expense towards Employer's Contribution to Provident Fund ` 13,71,020 (Previous Year ` 13,61,477).

Defined benefits plan:

Gratuity:

The company has taken a group gratuity insurance from Life Insurance Corporation of India and whose liability is to contribute towards the actuarial liability and premium amount. Gratuity scheme is funded with the Life Corporation of India in the form of qualifying insurance policy.



The Employees' Gratuity Fund Scheme is a defined benefit plan. The present value of obligation is determined using projected unit credit (PUC) actuarial method. Under the PUC method, a projected accrued benefit is calculated at the beginning of the period and again at the end of the period for each benefit that will accrue for all active member of the plan. The projected accrued benefit is based on the plan accrual formula and service as at the beginning and end of the period, but using member's final compensation, projected to the age at which the employee is assumed to leave active service. The plan liability is the actuarial present value of the projected accrued benefits as on the date of valuation.

The principal actuarial assumptions used as at the balance sheet date are as under:

Economic Assumptions

The principal assumptions are the discount rate & salary growth rate. The discount rate is generally based upon the market yields available on Government bonds at the accounting date with a term that matches that of the liabilities & the salary growth rate takes account of inflation, seniority, promotion and other relevant factors on long-term basis.

#	Particulars	31/03/2021	31/03/2020
i)	Discounting Rate	7.00% p.a.	7.00% p.a.
ii)	Future salary Increase	6.00% p.a.	6.00% p.a.
iii)	Expected Rate of return on plan assets	0.00 % p.a.	0.00 % p.a.

8. During the year, there were changes in following accounting policies:

- Till the previous year, the company was accounting for the liability towards accumulated encashable leave at the encashable rate. During the current year, the company has changed the policy and the provision has been made on the basis of actuarial valuation. Had the company followed, the previous year's accounting policy, the excess of income over expenditure would have been lower by 94,307/- for the year ended 31st March 2021, the general reserve fund would have been lower by same amount as on 31st March 2021 and provision for leave encashment would have been higher by the same amount

9. Previous year figures have been regrouped and rearranged wherever necessary.

For and on behalf of FXB India Suraksha


Mamta Borgoyary
CEO


Suchitta Koley
(Director)
DIN: 00001772


Salil Kumar
(Director)
DIN: 02199222



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 2021

NOTE 2: FUND BALANCES		Amount in Rs.	
Particulars	As at 31 March 2021	As at 31 March 2020	
A. General Reserves Fund			
Opening Balance	(21,45,402)	16,18,523	
Add: Transfer from Income & Expenditure	24,80,186	(37,63,924)	
Less: Transfer to Infrastructure Fund	-	-	
Closing Balance	3,34,784	(21,45,401)	A
B. Designated Funds			
a. Corpus Fund			
Opening Balance	18,86,027	40,81,878	
Add: Transfer from Income & Expenditure	-	(21,95,851)	
Closing Balance	18,86,027	18,86,027	
b. Program Support and Staff Development Fund			
Opening Balance	11,30,998	13,59,534	
Add: Transfer from Income & Expenditure	-	(2,28,536)	
Closing Balance	11,30,998	11,30,998	
c. Infrastructure Fund			
Opening Balance	44,19,129	51,12,665	
Less: Transfer from Income & Expenditure	-	(6,93,536)	
Add: Transfer to Deferred Infrastructure Fund	-	-	
Add: Transfer to General Reserves Fund	-	-	
Closing Balance	44,19,129	44,19,129	
Total	74,36,154	74,36,153	B
GRAND TOTAL (A+B)	77,70,938	52,90,752	A+B



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 2021

NOTE 3: LONG-TERM PROVISIONS (Net of Plan Assets)		Amount in Rs.
Particulars	As at 31 March 2021	As at 31 March 2020
Provision for Gratuity	36,88,759	31,88,849
Less: Value of Plan Assets (Gratuity)	(33,54,629)	(27,19,779)
	3,34,130	4,69,070
Provision for Leave Incashment	11,73,931	14,41,590
Total	15,08,061	19,10,660

NOTE 4: OTHER PAYABLES		Amount in Rs.
Particulars	As at 31 March 2021	As at 31 March 2020
(a) Total outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small companies	8,31,082	23,17,615
Total	8,31,082	23,17,615

Note: 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.

NOTE 4: OTHER CURRENT LIABILITIES		Amount in Rs.
Particulars	As at 31 March 2021	As at 31 March 2020
Statutory Dues Payable		
TDS payable	-	63,689
EPF Payable	2,37,018	2,37,576
Unutilised Grant (Restricted Fund)	1,56,62,002	1,14,46,610
Total	1,58,99,020	1,17,47,875

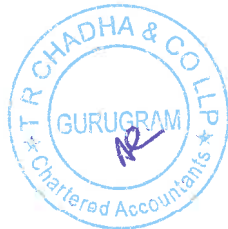
NOTE 5: SHORT-TERM PROVISIONS		Amount in Rs.
Particulars	As at 31 March 2021	As at 31 March 2020
Provision for Gratuity	-	-
Provision for Leave Incashment	42,935	-
Total	42,935	-



FXB INDIA SURAKSHA
(A Company incorporated under Section 8 of The Companies Act, 2013)
Company limited by Guarantee
Schedule 6 to for the period ended 31st March, 2021

Property, Plant & Equipment

Particulars	Land	Building	Plant and Equipment	Furniture and Fixtures	Vehicles	Total
Gross Block						
AT 01 April 2019	5,63,200	23,27,469	46,32,913	7,44,771	23,59,761	1,06,28,114
Addition During the Year	-	-	4,41,795	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	50,72,245	9,25,435	23,59,761	1,12,67,509
Addition During the Year		-	8,18,414	1,07,306	-	9,25,720
Disposals/Sale during the Year			6,971			6,971
AT 31 March 2021	5,63,200	23,27,469	58,83,688	10,32,741	23,59,761	1,21,86,258
Accumulated Depreciation						
AT 01 April 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
Depreciation charge for the year	-	78,712	5,28,463	1,30,894	2,01,214	9,39,283
Adjustment on Sale/disposals			5,433			5,433
AT 31 March 2021	-	8,03,735	49,33,058	6,83,900	18,61,577	82,82,270
Net Block						
AT 31 March 2020	5,63,200	16,02,446	6,62,217	3,72,429	6,99,398	39,19,089
AT 31 March 2021	5,63,200	15,23,734	9,50,630	3,48,841	4,98,184	39,03,988



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 2021		
NOTE 7: LONG TERM LOANS AND AVANCES		
	(Amount in Rs.)	
Particulars	As at 31 March 2021	As at 31 March 2020
Security Deposits	5,16,316	6,10,966
Total	5,16,316	6,10,966
NOTE 8: CASH AND BANK BALANCES		
Particulars	As at 31 March 2021	As at 31 March 2020
Cash and Cash Equivalent		
Balances with Bank	1,62,75,426	1,13,42,290
Cash in Hand	84,339	1,98,297
Other Bank balance		
Deposits with original maturity for more than 3 months	8,01,442	7,53,649
Total	1,71,61,207	1,22,94,236
The details of balances as on Balance Sheet dates with banks are as follows :--		
Particulars	As at 31 March 2021	As at 31 March 2020
In Savings accounts	1,62,75,426	1,13,42,290
In deposit accounts	8,01,442	7,53,649
Total	1,70,76,868	1,20,95,939
NOTE 9: SHORT TERM LOANS AND ADVANCES		
Particulars	As at 31 March 2021	As at 31 March 2020
Advances to employees	1,96,312	1,76,653
Others Advances	1,08,687	92,998
Total	3,04,999	2,69,650
NOTE 10: OTHER CURRENT ASSETS		
Particulars	As at 31 March 2021	As at 31 March 2020
TDS Receivable	15,18,088	17,79,797
Grant Receivable	20,44,210	17,76,152
Others Receivable	2,17,169	2,17,169
Prepaid Expenses	3,86,059	3,99,844
Total	41,65,526	41,72,962



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 2021

NOTE 11: GRANT AVAILED

(Amount in Rs.)

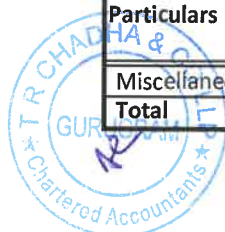
Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
A. FCRA INCOME		
Grant from FXB International (Geneva)		
From FXB International Geneva	72,155	-
On Behalf of Asia Foundation	9,39,030	
Grant from FXB France		
On Behalf of MAC AIDS	-	80,337
Grant from FXB France	16,30,322	27,10,024
Grants from FXB USA		
Grants from FXB USA	6,13,530	2,47,608
On Behalf of Asia Foundation	14,09,114	
Other Donations		
Grants from AIDS ARK Foundation	6,28,543	7,13,994
Grants from British High Commission	15,94,737	34,53,072
Grants from Convergys	-	88,500
Grants from ECPAT Luxembourg	45,09,311	46,17,688
Grants from Mobile Creches	1,73,634	11,94,873
Grants from Actionaid Foundation	-	41,156
Grants from Plan International (India Chapter)	1,47,33,964	33,81,288
Grants from Asia Foudnation	-	13,40,027
Grants from Oak Foundation	51,76,710	22,10,974
Grants from US Departement of State	6,55,053	-
FCRA Income - Sub total (A)	3,21,36,102	2,00,79,541
B. NON - FCRA INCOME		
Grants from Childline India Foundation	27,99,817	27,12,813
Grants from Whirlpool Pvt Ltd.	41,34,498	73,75,278
Grants from HDFC Bank Ltd	2,20,51,917	2,17,19,809
Grants from Maritime Ventures PVT	67,584	8,53,171
Grants from Vedanta Pvt.Ltd	4,76,638	23,51,360
Grants from Dharampal Satyapal Limited	25,16,047	2,76,704
Grant from ITC Limited	1,10,78,205	-
Grant From Dev Next Foundation	1,20,000	-
Grant from IBM Pvt.Ltd	16,82,943	-
Grant From Mobile Creches	4,82,942	-
NFCRA Income - Sub total (A)	4,54,10,592	3,52,89,134
TOTAL INCOME	7,75,46,694	5,53,68,675

NOTE 12: OTHER INCOME

Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
Interest on Saving Bank accounts	5,15,166	4,48,396
Interest on Fixed Deposits	47,793	66,595
Other Donations	26,79,702	12,31,281
Total	32,42,661	17,46,272

NOTE 13: MISCELLANEOUS INCOME

Particulars	For the year ended 31st March 2021	For the year ended 31st March 2020
Miscellaneous Income	42,758	15,667
Total	42,758	15,667



FXB INDIA SURAKSHA**(A Company incorporated under section 8 of The Companies Act,2013)****Company limited by Guarantee****NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH,2021****NOTE 14: DIRECT PROGRAM EXPENSES**

Particulars	For the year ended 31st	For the year ended 31st
	March 2021	March 2020
Program Activity Expenses *	3,80,25,327	2,01,71,267
Travel Expenses	23,66,570	39,71,004
Information Dissemination Expenses	2,98,497	13,25,820
Communication Expenses	3,50,489	3,33,972
Consultancy Expenses	10,86,858	9,70,677
Establishment Expenses	37,46,708	32,92,435
Workshops & Seminars	11,57,346	24,99,506
Total	4,70,31,795	3,25,64,680

NOTE 15: EMPLOYEE BENEFIT EXPENSES

Particulars	For the year ended 31st	For the year ended 31st
	March 2021	March 2020
Personnel Expenses - Direct Program	2,23,23,994	2,21,66,638
Personnel Expenses - General and administrative	60,80,462	60,06,647
Total	2,84,04,456	2,81,73,285

NOTE 16: GENERAL AND ADMINISTRATIVE EXPENSES TO SUPPORT PROGRAMS

Particulars	For the year ended 31st	For the year ended 31st
	March 2021	March 2020
COMMUNICATION EXPENSES	18,697	14,104
CONSULTANCY EXPENSES		
Consultancy Fee	5,04,000	5,02,648
Internal Audit Fee	-	54,047
	5,04,000	5,56,695
ESTABLISHMENT EXPENSES		
Payments to Auditors	2,36,000	1,88,800
Rent	6,90,833	7,90,830
Electricity	24,987	6,25,586
Audit Expenses Reimbursable	-	18,694
Office Supplies	5,07,310	3,86,251
	14,59,130	20,10,161
Total	19,81,827	25,80,961

* PROGRAM ACTIVITY EXPENSES ON LIVELIHOOD PROMOTION, IMPROVED HEALTH, WATER SANITATION AND HYGIENE, PROTECTION AND SAFETY OF CHILDREN AND WOMEN AND ACCESS TO UNIVERSAL AND QUALITY EDUCATION

