

Plan International (India Chapter)

Statutory Audit for the year ended

31 March 2015

B S R & Associates LLP

Chartered Accountants

Building No.10, 8th Floor, Tower-B
DLF Cyber City, Phase - II
Gurgaon - 122 002, India

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Independent Auditor's Report

To the Members of Plan International (India Chapter)

Report on the Financial Statements

We have audited the accompanying financial statements of Plan International (India Chapter), ('the Society') which comprise the Balance Sheet as at 31 March 2015 and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

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, financial performance of the Society in accordance with the Accounting Standards issued by Institute of Chartered Accountants of 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 financial 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 ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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 Society's preparation and fair presentation of the financial statements 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 financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

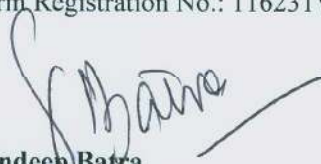
- (i) in the case of the Balance Sheet, of the state of affairs of the Society as at 31 March 2015; and
- (ii) in the case of the Income and Expenditure Account, of the excess of income over expenditure of the Society for the year ended on that date.

Report on Other Legal and Regulatory Requirements

We report that:

- (i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) in our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books; and
- (iii) the Balance Sheet, the Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For B S R & Associates LLP
Chartered Accountants
Firm Registration No.: 116231W/W-100024



Sandeep Batra
Partner
Membership No.: 093320

Place: Gurgaon
Date: 22 August, 2015

Plan International (India Chapter)
Balance Sheet as at 31 March 2015

(All amounts in Rupees)

Schedule	FCRA	As at 31 March 2015 NFCRA	Total	FCRA	As at 31 March 2014 NFCRA	Total
SOURCES OF FUNDS						
General funds						
Corpus Funds		130,757,222	130,757,222		98,910,742	98,910,742
Restricted funds		12,753,477	12,753,477		5,840,199	5,840,199
	88,390,264	15,907,681	104,297,945	66,609,712	15,907,681	82,517,393
	88,390,264	159,418,380	247,808,644	66,609,712	120,658,622	187,268,334
APPLICATION OF FUNDS						
Fixed assets						
Gross block		1,474,436	29,862,923		1,450,217	26,168,580
Less: Accumulated depreciation		899,738	18,336,709		765,574	14,638,853
Net block		574,698	11,526,214		684,643	11,529,727
Capital work-in-progress			859,075			1,432,631
			11,810,591		684,643	12,962,358
Current assets, loans and advances						
Cash and bank balances		188,548,879	299,472,424		113,793,907	165,336,566
Loans and advances		9,206,951	42,004,209		9,493,672	15,622,652
Inventory in Hand (Gift in Kind)			23,751,672			21,780,551
			197,755,830		123,287,579	202,729,769
Less: Current liabilities and provisions						
Current liabilities and provisions		38,912,148	129,804,950		3,313,600	28,423,793
Net current assets						
			235,423,355		119,973,979	174,305,976
			247,808,644		120,658,622	187,268,334

Significant accounting policies and notes to the accounts

The schedules referred to above form an integral part of the financial statements.

As per our report of even date attached

For **B S R & Associates LLP**
Chartered Accountants
Firm Registration No.: 116231W / 100024


Sandeep Watra
Partner

Membership No.: 093320

Place: Gurugram
Date: 22 August, 2015

For and on behalf of Plan International (India Chapter)


Bhagyashri Dengle
Executive Director

Place: New Delhi
Date: 22 August, 2015


Prabha Pande
Treasurer

Place: New Delhi
Date: 22 Aug, 2015

Rathi Vinay Jha
Secretary

Place: New Delhi
Date: 22 August, 2015

Plan International (India Chapter)
Income and expenditure account for the year ended 31 March 2015

(All amounts in Rupees)

Schedule	For the year ended 31 March 2015		For the year ended 31 March 2014	
	FCRA	NFCRA	FCRA	NFCRA
Income				
Grants from Plan International Inc (net of expenses incurred on behalf of Plan International Inc and other affiliates)	819,680,124	-	819,680,124	-
Gift in Kind	21,780,551	-	21,780,551	-
Corporate donations	18,093,880	20,991,637	39,685,517	23,003,309
Institutional donations	145,609,380	70,520,485	216,129,865	86,384,407
Individual donations	458,847	170,434,018	170,892,865	45,037,173
Interest income	3,562,143	1,881,603	5,443,746	139,647,906
Corpus fund	-	6,913,278	-	544,897
	1,009,784,925	270,741,021	1,126,515,140	195,004,599
				1,321,519,739
Expenditure				
Payment to NGO partners	655,308,770	105,768,961	761,077,731	60,214,956
Salaries and related costs	139,098,955	17,369,020	156,467,975	11,769,820
Contribution to provision and other funds	15,471,254	2,059,120	17,530,374	1,588,322
Staff recruitment and relocation expenses	1,178,087	-	1,178,087	13,779
Traveling	15,844,039	2,535,727	18,379,766	19,898,013
Vehicle hire, running and maintenance expenses	2,537,868	93,807	2,631,675	1,492,750
Trainings, conferences and workshops	9,776,764	3,192,206	12,968,970	178,309
Depreciation	3,604,848	195,483	3,800,331	23,018,688
Postage, telephone and telegram	6,673,205	405,330	7,078,535	202,280
Rent	12,231,722	394,406	12,626,128	523,009
Repairs and maintenance:				375,645
- Building	2,797,119	25,282	2,822,401	57,928
- Others	11,329,464	721,236	12,050,730	3,060,661
Fund raising expenses	28,831,098	91,998,391	120,829,489	3,783,071
Publications	1,176,225	0	1,176,225	89,096,243
Printing and stationery	418,803	288,481	707,284	5,754,923
Legal and professional charges	7,299,373	198,533	7,407,906	1,088,525
Program related expenditure	70,541,349	4,964,353	75,505,702	2,138,691
Electricity and water	2,415,494	139,297	2,554,791	10,469,192
Insurance	1,387,649	-	1,387,649	77,955,076
Bank charges	121,733	1,473,479	1,593,212	2,268,989
Profit (Loss) on disposal of Fixed Assets	6,244	158,151	164,395	1,562,186
Foreign exchange difference	44,281	-	44,281	1,495,226
	988,034,373	231,981,263	1,087,328,726	69,967
				1,330,123,886
Excess of income over expenditure for the year	21,780,552	38,759,758	60,540,310	52,209,439
Income and expenditure account - opening balance	66,699,712	120,658,622	187,268,334	68,449,183
Balance carried to general and restrictive fund account	88,390,264	159,418,380	247,808,644	120,658,622
				187,268,336

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Significant accounting policies and notes to the accounts

The schedules referred to above form an integral part of the financial statements.

As per our report of even date attached

For **BSR & Associates LLP**
Chartered Accountants
Firm Registration No. - 116231W / 100024
Sandeep Batra
Partner
Membership No. - 093320

For and on behalf of **Plan International (India Chapter)**
Bhagyashree Doshi
Executive Director

Prabha Pandey
Treasurer
Barhi Vinaydha
Secretary

Place: Gurgaon
Date: **22 August, 2015**

Place: New Delhi
Date: **22 August, 2015**

Place: New Delhi
Date: **22 August, 2015**

Plan International (India Chapter)
Schedules to the financial statements
(All amounts in Rupees)

	For the year ended 31 March 2015			For the year ended 31 March 2014		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Schedule 1(a) : General fund - Other General Funds (Refer note 3(d) of schedule 6)						
Opening balance	-	98,910,742	98,910,742	-	61,832,744	61,832,744
Add: Funds received during the year	-	159,543,719	159,543,719	-	118,478,006	118,478,006
Less: Funds utilised during the year	-	127,697,239	127,697,239	-	81,400,008	81,400,008
Closing balance	-	130,757,222	130,757,222	-	98,910,742	98,910,742
Schedule 1(b) : General fund - Corpus Funds (Refer note 3(e) of schedule 6)						
Opening balance	-	5,840,199	5,840,199	-	-	-
Add: Funds received during the year	-	6,913,278	6,913,278	-	5,840,199	5,840,199
Less: Funds utilised during the year	-	-	-	-	-	-
Closing balance	-	12,753,477	12,753,477	-	5,840,199	5,840,199
Schedule 1(c) : Restricted fund - (Refer note 3(f) of schedule 6)						
Opening balance	66,609,712	15,907,681	82,517,393	27,423,300	6,616,439	34,039,739
Add: Funds received during the year	1,009,784,925	104,284,024	1,114,068,949	1,150,883,356	71,403,420	1,222,286,776
Less: Funds utilised during the year	988,004,373	104,284,024	1,092,288,397	1,111,696,944	62,112,178	1,173,809,121
Closing balance	88,390,264	15,907,681	104,297,945	66,609,712	15,907,681	82,517,393



Naisha Pandey

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Plan International (India Chapter)
Schedules to the financial statements
(All amounts in Rupees)

Schedule 2 : Fixed assets
FCRA

Particulars	Gross block				Depreciation				Net block	
	As at 1 April 2014	Additions	Deletions / adjustments	As at 31 March 2015	As at 1 April 2014	For the year	On Deletions/ adjustments	As at 31 March 2015	As at 31 March 2015	As at 31 March 2014
Office Equipment	6,477,617	305,330	-	6,782,947	2,004,208	647,187	-	2,651,395	4,131,552	4,473,409
Furniture and fittings	3,031,102	44,750	-	3,075,852	1,516,890	280,485	-	1,797,375	1,278,477	1,514,212
Computers	13,820,727	3,314,064	47,400	17,087,391	9,355,386	2,568,765	41,156	11,882,995	5,204,396	4,465,341
Vehicles	1,388,917	53,380	-	1,442,297	996,795	108,411	-	1,105,206	337,091	392,122
Total(A)	24,718,363	3,717,524	47,400	28,388,487	13,873,279	3,604,848	41,156	17,436,971	10,951,516	10,845,084
Previous year	21,966,455	2,751,908	-	24,718,363	10,514,218	3,359,061	-	13,873,279	10,845,084	11,452,237

NFCRA

Particulars	Gross block				Depreciation				Net block	
	As at 1 April 2014	Additions during the year	Deletions	As at 31 March 2015	As at 1 April 2014	Additions	Deletions	As at 31 March 2015	As at 31 March 2015	As at 31 March 2014
Office Equipment	150,818	38,900	-	189,718	23,238	20,650	-	43,888	145,830	127,580
Furniture and fittings	132,438	-	-	132,438	471	23,886	-	24,357	108,081	131,967
Computers	1,166,962	204,788	219,470	1,152,280	741,865	150,947	61,319	831,493	320,787	425,097
Total(B)	1,450,218	243,688	219,470	1,474,436	765,574	195,483	61,319	899,738	574,698	684,644
Previous year	1,055,074	395,144	1,450,218	1,450,218	563,294	202,280	-	765,574	684,644	491,780

Total

Particulars	Gross block				Depreciation				Net block	
	As at 1 April 2014	Additions during the year	Deletions	As at 31 March 2015	As at 1 April 2014	Additions	Deletions	As at 31 March 2015	As at 31 March 2015	As at 31 March 2014
Office Equipment	6,628,435	344,230	-	6,972,665	2,027,446	667,837	-	2,695,283	4,277,382	4,600,989
Furniture and fittings	3,163,540	44,750	-	3,208,290	1,517,361	304,371	-	1,821,732	1,386,558	1,646,179
Computers	14,987,689	3,518,852	266,870	18,239,671	10,097,251	2,719,712	102,475	12,714,488	5,525,183	4,890,438
Vehicles	1,388,917	53,380	-	1,442,297	996,795	108,411	-	1,105,206	337,091	392,122
Total(A+B)	26,168,581	3,961,212	266,870	29,862,923	14,638,853	3,800,331	102,475	18,336,709	11,526,214	11,529,728
Previous year	23,021,529	3,147,052	-	26,168,581	11,077,512	3,561,341	-	14,638,853	11,529,728	11,944,017



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Plan International (India Chapter)
Schedules to the financial statements
(All amounts in Rupees)

Schedule 3: Cash and bank balances

	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Cash in hand	124,423	112,757	237,180	100,586	86,058	186,644
Balance with scheduled banks						
- in current accounts	110,748,158	17,466,605	128,208,763	51,372,263	7,766,853	59,139,116
- in savings accounts	50,964	57,355,875	57,406,839	59,810	14,405,483	14,465,293
- in fixed deposits	-	113,619,643	113,619,643	-	91,535,512	91,535,512
	<u>110,923,545</u>	<u>188,548,879</u>	<u>299,472,424</u>	<u>51,532,659</u>	<u>113,793,907</u>	<u>165,326,566</u>

Schedule 4: Loans and advances

(Unsecured, considered good, unless otherwise stated)

Advances recoverable in cash or in kind or for value to be received	3,130,681	331,717	3,462,398	2,769,994	3,064,158	5,834,152
Interest accrued but not due	-	680,396	680,396	-	625,005	625,005
Grants Receivables	25,436,269	5,756,263	31,192,532	248,886	2,875,845	3,124,731
Tax Deducted at source receivable	846,708	2,366,575	3,216,283	5,500	2,859,664	2,865,164
Security deposits	3,383,600	66,000	3,452,600	3,104,600	69,000	3,173,600
	<u>32,797,258</u>	<u>9,206,951</u>	<u>42,004,209</u>	<u>6,128,980</u>	<u>9,493,672</u>	<u>15,622,652</u>

Schedule 5: Current liabilities and provisions

Sundry creditors	6,376,019	2,028,556	8,404,575	2,125,306	2,295,688	4,420,994
Deferred income (Income received in advance)	80,118,583	35,523,253	115,641,836	21,780,551	-	21,780,551
Other liabilities	4,398,200	1,366,339	5,758,538	1,204,336	1,017,912	2,222,248
	<u>90,892,802</u>	<u>38,912,148</u>	<u>129,804,950</u>	<u>25,110,193</u>	<u>3,313,600</u>	<u>28,423,793</u>



Rekha Rande

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

1. Background

Plan International (India Chapter) ("the Society") was registered under the Societies Registration Act, 1860 vide registration certificate no.S-30005 dated 16 August, 1996. The Society has been granted an exemption under section 12A of the Income Tax Act, 1961, vide letter no.DIT (E)/98-99/P-550/98/ 641 dated 29 January 1999. The exemption has been granted with effect from 1 April 1998. The Society had received prior permission from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 1976 to accept specified foreign contributions vide letter no.II/21022/94 (781)/98-FCRA IV dated 11 May 1999. Further, the Society has been registered under the Foreign Contribution (Regulation) Act, 1976 for carrying out activities of social nature with registration no.231660122, vide letter no. II/21022/83 (04)/2001-FCRA.III- dated 29 March 2001. The main object of the Society is to work towards social service.

2. Significant accounting policies

a) Basis of accounting

The financial statements of the Society have been prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India and the generally accepted accounting principles ("GAAP").

b) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated.

c) Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes inward freight, duties, taxes and expenses incidental to the installation of assets.

Costs incurred toward the future acquisition and application of intangible assets are disclosed as Capital work- in- progress.

Depreciation on fixed assets is provided on the basis of written down value method in accordance with estimated useful lives at the following rates:

Particulars	Rates of Depreciation (per annum)
Office equipment	13.91 %
Furniture and fixtures	18.91 %
Computer	40.00 %
Vehicle	25.89 %



Sh. Rishi Rishi

Sh. Rishi Rishi

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

The above rates and methods of depreciation are also in line with the estimated useful lives, as determined by the management. The appropriateness of depreciation period and depreciation method is reviewed by the management in each financial year.

d) General funds

The Society receives general funds which are unrestricted in nature from domestic sources. The excess of income over expenditure during the year, being general purpose in nature is carried forward for use in future periods.

e) Corpus funds

The society has also received funds with special directions that they should form part of the corpus and has also set apart certain interest income to form part of the corpus.

Particulars	Amount
Opening Balance	5,840,199
Amount received during the year	-
- Interest on bank fixed deposits transferred to corpus fund	6,913,278
Closing Balance	12,753,477

Corpus funds are utilized in accordance with the policy of the society.

f) Restricted funds

The Society also receives funds which are restricted in nature from foreign and Indian sources. Revenue from the restricted fund is recognized during the year in the Income and Expenditure Account to match the related expenditure. The balance amount is carried forward in the restricted fund for use in future periods.

g) Expenditure

The Society implements its programmes for Child Centre Community Development (CCCD) through projects conducted by itself or by other local non-governmental organizations to which it disburses grants. The other organisations are also registered under the Foreign Contribution (Regulation) Act, 1976 in compliance with the said Act. Accordingly, expenditure incurred by the Society during the year includes grants disbursed to other local agencies in accordance with the agreements with them.

h) Interest income

Interest on fixed deposits is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.



Prabha Pandey

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

i) Provisions and contingent liability

A provision is recognised in the financial statements where there exists a present obligation as a result of a past event, the amount of which is reliably estimable, and it is probable that an outflow of resources would be necessitated in order to settle the obligation. Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise, or is a present obligation that arises from past events but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made.

j) Foreign exchange transactions

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of transaction. Foreign currency assets and liabilities are restated at the rate prevailing as at the date of Balance Sheet. The difference between the year-end rate and exchange rate as at the date of transaction, if any is recognized as expense or income in the Income and Expenditure Account.

k) Employee benefits

The Society's obligations towards various employee benefits have been recognized as follows:

Short term employee benefits

All employee benefits payable wholly within twelve months of rendering service are classified as short-term employee benefits. Benefits such as salaries, allowances, are recognised in the Income and Expenditure Account in the period in which the employee renders the related services.

Post-employment benefits

Defined contribution plans: The Society's provident fund is a defined contribution plan where the contribution paid/ payable under the scheme is recognised as an expense in the period in which the employee renders the related service. The Society's contributions are deposited with the Regional Provident Fund Commissioner and are charged to the Income and Expenditure Account.

Defined benefit plans: In accordance with the Payment of Gratuity Act, 1972, Society provides for Gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering eligible employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. Liabilities with regard to the Gratuity are determined as at the year end date and paid to LIC scheme approved by Government of India.

l) Leases

Lease rental in respect of operating lease is charged to expense when due as per terms of the related agreement.



habha Pande

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

3. Notes to Accounts

a) Legal and professional expenses includes payments to auditors (excluding service tax) as below:

Particulars	For the year ended 31 March 2015	For the year ended 31 March 2014
Statutory audit	800,000	600,000
Other services, certification etc.	100,000	100,000
Out of pocket expenses	45,000	45,000
	<u>945,000</u>	<u>745,000</u>

b) Leases

The Society office has taken office premises under operating lease arrangements. The lease period varies from 0 to 3 years with the option to extend the same with mutual consent. The lease rent charged to Income and Expenditure Account is Rs. 12,626,128 (Previous year Rs. 11,403,002).

c) The fund movement of the general fund is given below :

General fund (Non FCRA Funds)								
Donor name	As at 31 March 2015				As at 31 March 2014			
	Opening balance	Funds Receipts during the year	utilized during the year	Closing Balance	Opening balance	Funds Receipts during the year	utilized during the year	Closing Balance
Individual donations	98,910,742	159,543,719	127,697,239	130,757,222	61,832,744	118,478,006	81,400,008	98,910,742
Total	98,910,742	159,543,719	127,697,239	130,757,222	61,832,744	118,478,006	81,400,008	98,910,742



Robha Raode

[Signature]

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

d) The fund movement of restricted fund is given below :

Donor name	Restricted fund (FCRA Funds)							
	As at 31 March 2015				As at 31 March 2014			
	Opening balance	Funds Receipts during the year	utilized during the year	Closing Balance	Opening balance	Funds Receipts during the year	utilized during the year	Closing Balance
Plan International Inc	6,455,075	819,680,124	780,228,307	45,906,892	-	984,257,773	978,073,523	6,184,250
Coca Cola	33,636,736	-	27,122,166	6,514,570	17,061,317	30,503,475	13,928,056	33,636,736
PFI/USAID	-	21,253,563	21,253,563	-	164,405	27,340,272	27,504,677	-
Bombardier	257,173	-	-	257,173	2,248,298	-	1,991,125	257,173
IPPF	-	-	-	-	1,345,089	701,046	2,046,135	-
Tyco International Management Co. (UK)	301,450	-	-	301,450	-	301,450	-	301,450
Asian Development Bank (PHILIPPINES)	2,398,300	-	-	2,398,300	-	2,398,300	-	2,398,300
Oak Foundation	-	5,994,572	4,696,113	1,298,459	6,604,192	110,863	6,715,055	-
Human D ignity Foundation	5,754,865	39,015,596	44,770,461	-	-	24,672,132	18,917,267	5,754,865
Corporate Donation-FC	2,850,798	-	2,850,798	-	-	16,922,669	14,071,871	2,850,798
Tom Shoes	7,030,209	21,780,551	28,810,760	-	-	30,334,012	23,303,802	7,030,210
Christian AID	-	-	-	-	-	17,675,275	17,675,275	-
Action Aid	6,239,324	14,994,159	21,233,483	-	-	13,971,477	7,732,153	6,239,324
Cyclone Phailin Early Recovery	-	-	-	-	-	8,830	8,830	-
Catholic Relief Services	-	35,544,204	35,318,390	225,814	-	-	-	-
Goodyear	-	5,700,000	-	5,700,000	-	-	-	-
Mitsui	-	223,900	-	223,900	-	-	-	-
Daiichi Sankyo India Pharma Private Limited	-	2,500,450	-	2,500,450	-	-	-	-
Richmond Food Bank Society	-	15,382	15,382	-	-	-	-	-
EC	-	23,096,259	8,975,897	14,120,362	-	-	-	-
ExxonMobil Company India Pvt. Ltd	-	5,400,000	1,311,254	4,088,746	-	-	-	-
Ericsson India Private Limited	-	4,854,148	-	4,854,148	-	-	-	-
USAIDS	-	5,666,000	5,666,000	-	-	-	-	-
Institutional Donations-FC	10,000	45,027	55,027	-	-	10,000	-	10,000
Individual donations	840,776	458,847	1,299,623	-	-	840,776	-	840,776
Events	830,500	-	830,500	-	-	830,500	-	830,500
Interest income	4,506	3,562,143	3,566,650	-	-	4,506	-	4,506
Total	66,609,712	1,009,784,925	988,004,373	88,390,264	27,423,300	1,150,883,356	1,11,16,96,944	6,609,712



Rekha Pandey

[Signature]

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

Restricted fund (Non FCRA Funds)								
Donor name	As at 31 March 2015				As at 31 March 2014			
	Opening balance	Funds Receipts during the year	utilized during the year	Closing Balance	Opening balance	Funds Receipts during the year	utilized during the year	Closing Balance
Bihar State AIDS Control Society	-	-	-	-	-	(1,376,545)	(1,376,545)	-
Crest Pre Media	-	1,115,000	-	1,115,000	-	-	-	-
Government of India- Ministry of Rural Development	349,269	799,831	1,149,100	-	215,401	633,868	500,000	349,269
Tata Sustainability Group	-	5,902,000	5,433,595	468,405	-	-	-	-
UNDP	-	239,008	-	239,008	-	-	-	-
WeKare Society	-	1,846,734	1,846,734	-	-	-	-	-
W Diamant	22,600	-	22,600	-	1,500,000	-	1,477,400	22,600
Vodafone Essar	-	1,661,200	-	1,661,200	-	-	-	-
UNICEF	-	5,695,122	5,695,122	-	-	-	-	-
Jharkhand State Aids Control Society (JSACS)	-	-	-	-	-	2,409,749	2,409,749	-
Axis Bank Foundation	3,732,383	36,365,701	40,098,084	-	4,342,422	28,102,173	28,712,212	3,732,383
Punjab State Aids Control Society (PSACS) – Amritsar	-	-	-	-	21,700	1,932,374	1,954,074	-
SSK - Samajik Suvidha Kendra	-	445,924	445,924	-	74,152	1,584,035	1,658,187	-
Punjab State Aids Control Society (PSACS) - Ludhiana	58,209	(58,209)	-	-	53,764	1,729,345	1,724,901	58,210
DLF	-	1,877,243	1,877,243	-	-	-	-	-
VIHAAN	1,082,159	19,284,374	18,677,321	1,689,212	-	10,739,200	9,657,041	1,082,159
Corporate donations	-	-	-	-	-	967,307	967,307	-
N.R. Management	189,159	16,810,879	12,744,687	42,55,351	-	2,967,117	2,777,958	189,159



Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

Restricted fund (Non FCRA Funds)								
Donor name	As at 31 March 2015				As at 31 March 2014			
	Opening balance	Funds Receipts during the year	utilized during the year	Closing Balance	Opening balance	Funds Receipts during the year	utilized during the year	Closing Balance
Corporate donations	506,200	(472,686)	-	33,515	-	506,200	-	506,200
Event Income	4,631,335	8,900,468	9,512,312	4,019,491	-	15,741,000	11,109,665	4,631,335
35AC - Child Sponsorship Income	4,791,470	1,989,832	6,781,302	-	409,000	4,922,700	540,230	4,791,470
Interest income	544,897	1,881,603	-	2,426,500	-	544,898	-	544,898
Total	15,907,681	104,284,024	104,284,024	15,907,681	6,616,439	71,403,420	62,112,178	15,907,681

e) The fund movement of corpus fund is given below :

Corpus fund (Non FCRA Funds)								
Donor name	As at 31 March 2015				As at 31 March 2014			
	Opening balance	Funds Receipts during the year	utilized during the year	Closing Balance	Opening balance	Funds Receipts during the year	utilized during the year	Closing Balance
Interest Income	4,840,199	6,913,278	-	11,753,477	-	4,840,199	-	4,840,199
Institutional Donation	1,000,000	-	-	1,000,000	-	1,000,000	-	1,000,000
Total	5,840,199	6,913,278	-	12,753,477	-	5,840,199	-	5,840,199

f) The society has received 156,240 pairs (previous year 400,410 pairs) from TOMS SHOES – USA for distribution in the state of Jharkhand during the year ended 31 March 2015. However, the quantities of shoes will be distributed, not later than the year ending on 31 March 2016, as per the initial agreed distribution plan agreed with TOMS SHOES – USA



Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

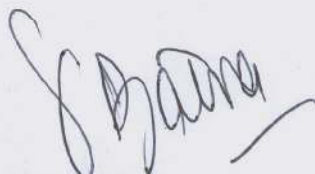
Particulars	For the year ended 31 March 2015		For the year ended 31 March 2014	
	Quantity (No of Pairs)	Value	Quantity (No of Pairs)	Value
Balance at the beginning of the year	194,730	21,780,551	-	-
Add : Receipts during the year	156,240	23,751,672	400,410	44,785,860
Less : Distribution during the year	194,730	21,780,551	205,680	23,005,309
Balance as at the end of year	156,240	23,751,672	194,730	21,780,551

- g) Previous year figures have been regrouped/ reclassified, wherever necessary to confirm to the current year's classification.

For B S R & Associates LLP

Chartered Accountants

Firm Registration No.: 116231W / 100024



Sandeep Batra

Partner

Membership No.: 093320

Place: Gurgaon

Date: 22 August, 2015



Bhagyashri Dangle

Executive Director

Place: New Delhi

Date: 22 August, 15

For and on behalf of

Plan International (India Chapter)





Prabha Pande

Treasurer

Place: New Delhi

Date: 22 Aug, 15



Rathi Vinay Jha

Secretary

Place: New Delhi

Date: 22 August, 2015

Plan International (India Chapter)

FC Certification
For the year ending 31st March, 2015

B S R & Associates LLP

Chartered Accountants

Building No.10, 8th Floor, Tower-B
DLF Cyber City, Phase - II
Gurgaon - 122 002, India

Telephone: + 91 124 2358 610
Fax: + 91 124 2358 613

Certificate

To whomsoever it may concern

We have audited the account of Plan International (India Chapter) ('The Society'), located at E-12, Kailash Colony, New Delhi - 110 048, registered in Delhi under the Societies Registration Act, 1860 vide registration certificate no. S-30005 dated August 16, 1996, for the financial year ending the 31st March 2015 and examined all relevant books and vouchers and certify that according to the audited account:

- i. The brought forward foreign contribution at the beginning of the financial year was Rs. 73,313,210.
- ii. Foreign contributions of Rs. 1,019,990,491 and Rs. 23,751,672 was received by the Society in cash and in kind respectively during the financial year ended 31 March 2015;
- iii. The interest from foreign contribution of Rs. 3,562,143 was received by the Society during the financial year ended 31 March 2015.
- iv. The balance of unutilized foreign contribution with the Society at the end of the financial year was Rs. 134,675,217.
- v. Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information furnished in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct and checked by us.
- vii. The Society has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

On the basis of the audit carried out by us on test check basis and the information, explanations provided to us, we hereby certify that the above details of foreign contribution are in conformity with the audited accounts of the Society.

This certificate has been provided by B S R & Associates, LLP at the request of the Society and prepared for the purpose of submission to the Ministry of Home Affairs, Government of India on a confidential basis.

This certificate is not intended for general circulation or publication and is not to be reproduced or used for any purpose without our prior written consent, other than for the purpose stated above.

For B S R & Associates LLP

Chartered Accountants

Firm registration number: 116231W/ 100024

Sandeep Batra

Partner

Membership No.: 093320

Place: Gurgaon

Date: 23 DECEMBER 2015

PLAN INTERNATIONAL (INDIA CHAPTER)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015

		For the year ended 31-Mar-15 Amount (Rs.)
Opening Balance		
- In Cash	5,15,32,659	
- In Kind	2,17,80,551	7,33,13,210
ADD: RECEIPTS		
Foreign Contribution received during the year		
- In Cash	1,02,35,52,634	
- In Kind	2,37,51,672	1,04,73,04,306
Total Receipts (A)		1,12,06,17,516
LESS: PAYMENT		
Salaries and related costs		13,90,98,955
Contribution to employees' provident fund		1,54,71,254
Staff recruitment and relocation expenses		11,78,087
Travelling		1,58,44,039
Vehicle hire, running and maintenance expenses		25,37,868
Trainings, conferences and workshops		97,76,764
Postage, telephone and telegram		66,73,205
Rent		1,22,31,722
Repairs and maintenance:		
- Building	27,97,119	
- Others	98,96,863	1,26,93,982
Fund raising expenses		2,88,31,098
Publication		11,76,225
Printing and stationary		4,18,803
Legal and professional charges		72,09,373
Program related expenditure		7,05,41,349
Electricity and water		24,15,494
Insurance		13,87,649
Bank charges		1,21,733
Foreign exchange difference		44,281
Prior period adjustment		-
Fixed assets purchased		
- Office equipments	3,05,330	
- Furniture and fixtures	44,750	
- Vehicles	53,380	
- Computers	33,14,064	37,17,524
Capital Work in Progress		8,59,075
Payments to Programme Partners/ NGOs		65,53,08,770
Liabilities/provisions adjusted		(74,44,577)
Advances/deposits adjusted		58,49,628
Total Payments (B)		98,59,42,299
(A-B)		13,46,75,217
Represented by :		
Inventory in Hand (Gift in Kind)		2,37,51,672
Cash in Hand		1,24,423
Cash at Bank		11,07,99,122
		13,46,75,217

This is the Receipts and Payments account referred to in our Certificate to Form FC-6

For **BSR & Associates LLP**
Chartered Accountants
Firm Registration No. : 116231W / 100024

Sandeep Batra
Partner
Membership No. 093320

Place: Gurgaon

Date: 23 DECEMBER 2015



For and on behalf of
Plan International (India Chapter)

Bhagyashri Dengle
Executive Director

Place: Delhi

Date: 23 DECEMBER 2015

