

ANNUAL REPORT

2020-2022



GOVERNING BOARD



- Dr Abhiroop Mukhopadhyay
- Mrs. Kajol Devasmita Menon (President)
- Mr Madhusudhan Menon
- Mr. Nawshir Mirza
- Mrs. Nicole Menezes (Secretary)
- Dr Nilima Mehta
- Mr Pradeep Narayan
- Mr Vikas Srivastava

AND TEAM



- Deepti Khera
- Kanika Prasad Gupta
- Kajol Devasmita Menon
- Nicole Menezes
- Tasha Koshi

FOREWORD

Dear friends,

We present a combined report of the two pandemic financial years 2020-2021 and 2021-2022.

While the two pandemic years presented immense challenges, they also stretched us to find ways to take our mandate forward and to be relevant in uncertain and challenging times.

As the first cases of Covid-19 were unravelling in Delhi, the Leher team was conducting an assessment of the impact of communal violence in North East Delhi on children, to help child protection services design rehabilitation programs for children.



The lock down, school closure, reverse migration of labour, disrupted the lives of children created a sense of uncertainty with no one knowing what would come next.

Leher teamed up with civil society organizations and child rights networks to develop a policy brief for children which was launched nationally and shared with state governments.

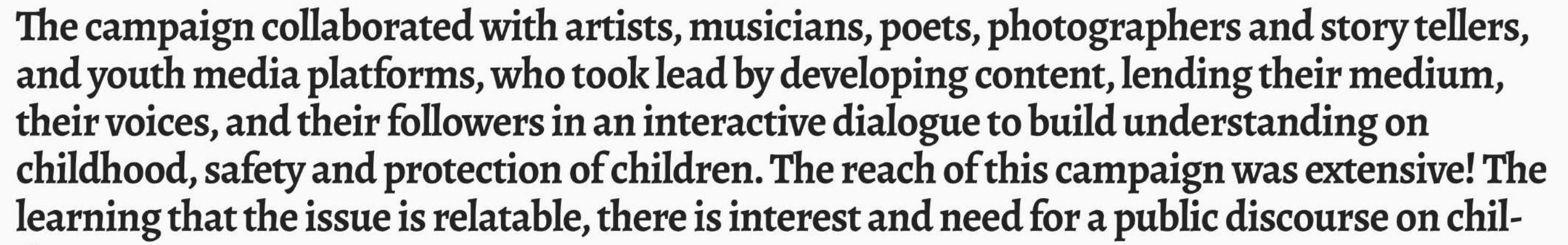
This document outlined a number of measures to ensure the welfare, health and protection of children.

At this time, in an act of empathy, Leher launched a performative story telling channel, Appalam Chapalam created and produced by creative duo Aliya Khan and Mandovi Menon.



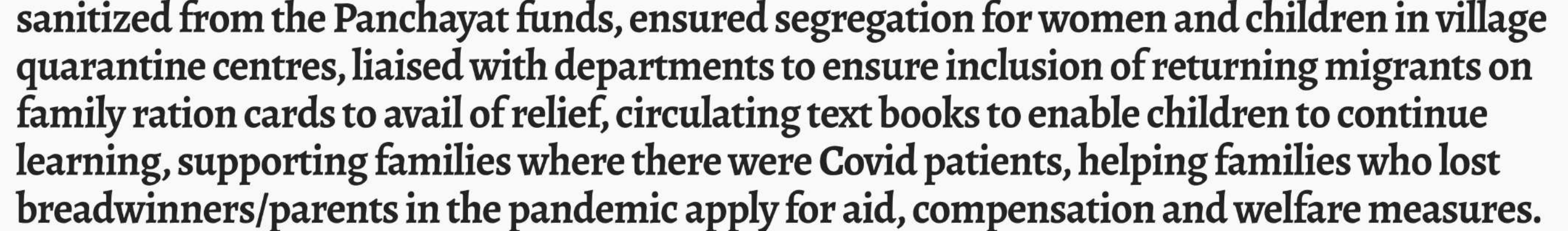
They dug into their social network get people to contribute more than 90 performative story videos for children different languages. Through a distribution group on WhatsApp, these recreational stories were routinely shared with staff of child care institutions, shelter homes, and community-based organizations for them to reach children. Apalam Chapalam was recognised by the International Play Association as an intervention towards children's right to play in a time of crisis.

A key organizational goal of Leher is to create a culture of child protection where citizens develop a voice that speaks up on children's issues. We have consistently communicated on child protection issues keeping the wider uninitiated yet active social media user in mind. In the pandemic, locked in at home, many youth took to unravelling and self-expression on social media. A lot of their expression included childhood experiences both joyful and traumatic-this serviced as an inflection point where Leher stepped in with a five-month long public dialogue to end violence against children focusing on the challenges unravelling for children in the pandemic.



The campaign collaborated with artists, musicians, poets, photographers and story tellers, and youth media platforms, who took lead by developing content, lending their medium, their voices, and their followers in an interactive dialogue to build understanding on childhood, safety and protection of children. The reach of this campaign was extensive! The learning that the issue is relatable, there is interest and need for a public discourse on children's issues.

Meanwhile, in Madhubani Leher's field action pilot on community led child protection in partnership with Sarvo Prayas Santhan, the village child protection committees and children's group rose to the pandemic's challenges and lent stupendous support to their community members at a time when resources were scarce, and fear and anxiety overtook the communities. The child protection committees ensured that the villages were properly sanitized from the Panchayat funds, ensured segregation for women and children in village quarantine centres, liaised with departments to ensure inclusion of returning migrants on family ration cards to avail of relief, circulating text books to enable children to continue learning, supporting families where there were Covid patients, helping families who lost breadwinners/parents in the pandemic apply for aid, compensation and welfare measures.



The child protection committees led by example. They got themselves and their own families vaccinated first, conducted awareness work to dispel vaccination myths, helped officials with organising vaccination camps. In the second wave of the pandemic in 2021, families had no buffers left to tide them through. Leher mobilized resources from organizations and individuals and supported the child protection committees who seamlessly identified the most vulnerable, coordinated distribution of relief rations in the 36 villages. 5940 ration cards including masks, and sanitary pads were distributed over a period of 5 months to families identified by them. At the end of 2021, 36 members of the child protection committees stood for panchayat elections and 28 won positions. All of them were elected on the backs of their work for the children in their communities in the pandemic.

In the pandemic communities relied on local support systems including both government systems, services and social networks of family and community. Community based mechanisms showed the potential to succeed at a time when it was difficult to connect physically. By 2021, in the 2nd wave of Covid-19, it was apparent that children were severely impacted by the socioeconomic losses of the pandemic in ways that would continue to unravel as the pandemic progressed.

It was an opportune time to look towards collaboration to scale up the Madhubani intervention, to other parts of the country. Two significant collaborations emerged for Leher. Mentoring the Miracle Foundation to build institutional capability and understanding on community led child protection mechanisms, and Childline India Foundation to pilot the scale up of preventive community led child protection mechanisms through the Childline partner network across the country.

Leher and UNICEF also collaborated in this period to create and disseminate in 8 languages audio-visual toolkit with a call to action and guidance for communities to set up child protection committees, support families, address challenges that might lead to family decisions that put children at risk of abuse, child marriage, child labour, and discontinuation of education, among others.

We step into 2022, with heavy hearts, concern, and hope in equal measure. Heavy hearts for losses experienced-parents, grand-parents, friends, co-workers, and other loved ones. A collective sense of loss for all that the two years snatched away especially from disadvantaged under-resourced sections of the population-liberty, life, opportunity, and dreams.

We are concerned for after the pandemic. Will all children go back to school? What happens to those children who will be forced to work? How do we address mental health concerns of children who have lived with uncertainty, without friends, school, and other things they need to grow healthy safe and happy? Climate change connections to the pandemic, and what else might be in store? Yet, despite all the lows of the last two years we enter 2022 with hope.

Hope that the year will bring the end of the pandemic, hope for human relationships- the support and leaning in that local networks provided is inspiring, the new world of effective low interactions catalysed through technology—zoom and google meet enabled Leher to connect across corners of the country and overseas! We express deep thanks to our supporters and collaborators for standing with us.

Kajol (Devasmita) Menon and Nicole Menezes
Founders of Leher

TABLE OF CONTENTS



1. Strengthening Community-Led Child Protection Mechanisms

- i. Highlights of the year in Madhubani
- ii. VCPC and Children's groups in action
- iii. Software to record VCPC discussions and interventions
- iv. Publications in Global Issue of Child Welfare League of America
- v. Covid-19 Toolkit
- vi. Umeed Ki Leher
- vii. Mentoring Miracle Foundation
- viii. Launch of VCPC toolkit in Maharashtra

2 Rewriting the Child Protection Discourse

- i. Short and Long Campaigns
- ii. Social Media Posts
- iii. Stories from the field
- iv. Calendar and topical days
- v. Leher Doodles

TABLE OF CONTENTS



3. The Minor Project

- i. What is TMP
- ii. Collaborations with diverse platforms
- iii. Minor and Murli's Resource list
- iv. What would Murli do
- v. Anthem: Ek haath badhao
- vi. Influencers who shared TMP
- vii. TMP in numbers
- viii. The team

4. Special Projects

- i.. Impact of North East Riots on children
- ii. Apalam Chapalam
- iii.Covid-19 : Childrens Policy Brief

TABLE OF CONTENTS



5. Capacity Building and Technical Support
6. Financials



STRENGTHENING COMMUNITY-LED CHILD PROTECTION MECHANISMS



HIGHLIGHTS OF THE YEAR IN MADHUBANI



MILESTONES



14/36 VCPCs continue to function independently.



The pandemic brought the need, for now, more than ever to push for a BOTTOM-UP approach. Sharings from the field, showcase the value and important role community-led Child Protection (CP) mechanisms can play- distribution of rations, basics in quarantine centre, alert and responding to CP violations.

.

VCPCs AND CHILDREN'S GROUPS MEETINGS IN ACTION



NEW TOOLS



Software to record VCPC discussions and interventions

For effective case management and tracking routine of the work done by the VCPC, new software has been developed that will make the documentation work of the team easier. The aim is to convert it into a mobile application where community members would themselves record real-time data, that would help them to monitor the cases.

PUBLISHED IN GLOBAL ISSUE OF
**THE CHILD WELFARE LEAGUE OF
AMERICA** PRESENTING - THE
JOURNEY OF AN EXPERIMENTAL
FIELD SITE IN MADHUBANI BIHAR,
INDIA



Enabling Community-led Child Protection: The Journey of an Experimental Field Site in Madhubani Bihar, India

Kajol (Devasmita) Menon

Leher

Mumbai, India

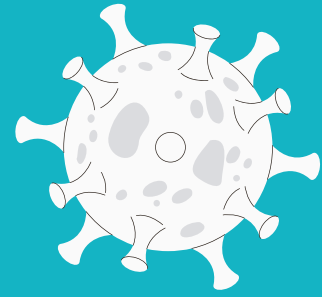
Nicole Rangel

Leher

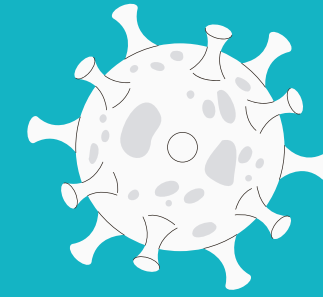
New Delhi, India

In a country as vast and populous as India, can communities equipped with skills and tools come together to keep children safe? Discussions in this paper focus on the collaborative journey of informal village

child protection committees and children's groups in one of India's underdeveloped rural districts, Madhubani, in the state of Bihar. It attempts to make a case for the child protection system to move from being top-heavy to bottom-up, driven by community needs and preventive in nature. Indicators for analysis include democratic, inclusive participation; child protection mandates; awareness, attitude and behavioral change; linkages with formal structures and mechanisms; and collaboration between local stakeholders, including children and community members at large.



Covid-19 Toolkit



In partnership with UNICEF, with cooperation with Childline India Foundation, Leher developed a multilingual audio-visual toolkit comprising 5 films and two songs in 8 languages, backed up with basic IEC material and a training of trainers manual. The aim of these 5 films is to help community members with guidance on how to mobilize themselves to support and manage children and families' unmet needs both short and long term, linking them to services and the child protection system when necessary. The tool kit is relevant for when in pandemic waves and as we lift ourselves out of the pandemic.



#Covid19ToolKit: Let's Create Child Protection Committees!



#Covid19ToolKit: Let's Understand The Role of VCPCs in Supporting Families Impacted by COVID-19



#Covid19ToolKit: Strengthening And Accessing Information on Child Protection Mechanisms And Systems



#Covid19ToolKit: Sharing Circles For Children

UMEED KI LEHER



Reaching out to as many **vulnerable** families
as possible: One **kit** at a time



Leher

#UmeedKiLeher



The deadly second wave impacted everyone and rural India was badly hit. Communities in Madhubani, Bihar where Leher has been working for the last **7 years** were struggling to cope.

In Madhubani, **70% of households** have earning members who are part of the migrant labour workforce. Having lost livelihoods, large numbers of them returned home, in debt. Madhubani recorded **12,304** cases with **55** dead in early May. The actual numbers would have been far higher especially since there was no checking of those returning at the district/ block level.

Anecdotal evidence shows that families could not reach the health centre/ hospital during curfew with limited transport arrangements and health care infrastructure and services available (1/3 of government hospitals at the district level are shut). Prices of daily staples and medicines had increased.

While Leher works to activate community-led structures such as **family, community, Panchayati raj, Village Child Protection Committees (VCPCs)** and other child protection mechanisms to ensure the safety and protection of children, these special circumstances required Leher to focus on the basic needs of the community. Leher urgently began an appeal for relief with **#UmmedKiLeher** to support ration and relief in the **three** districts of Madhubani.

Distributing our relief kit to families in need!



Leher



Recognising the **needs** raised by the **Children's Groups**, **sanitary napkins** are being provided to adolescent girls in and outside the **Children's Groups**.

Leher

#UmmedKiLeher



Distributing our relief kit to families in need!



Leher

We are grateful for the support received which enabled us to increase our coverage of vulnerable families by 40 per cent



Leher

#UmeedKiLeher



Ummed Ki Leher: Numbers in a snapshot

Contributors: Azim Premji Foundation, Milaap Crowd Funding Platform, Miracle Foundation and Individuals

Number of months of relief work: 5 (May- September)

Number of villages: 36

Number of Rationboris: 5,940 (May -900, June - Sptember-1260)

Number of blocks: 3



Caring Families. Alert Communities.
Responsive Governments

MENTORING MIRACLE FOUNDATION INDIA

Through a 2 year partnership entered into with Miracle Foundation India, Leher is mentoring the Miracle team and its Implementing partner organization on strengthening community-led child protection. The teams are taking these learnings from the workshop and the VCPC films developed into their field project areas in Gujarat and Maharashtra.

3. IDENTIFYING WHAT IT TAKES TO MAKE A COMMITTEE FUNCTIONAL AND ACTIVE?

Imagine you are all members of a community. Identify the formal/ informal committees in your village...

Committee (Formal/ Informal)	Functional status		Factors that make it functional	Factors that make it non-functional
	Functional	Non-functional		
Nari Samiti	Yes		They have a hold over community, take all decisions, people can break law but not Nari Samiti decisions. Social Control. Protects the community identity, preserves tradition and culture, fear of boycott, Gharbari, etc. Power, even police considers them. Political and financial influence. Community representatives are, if they	Power concentration, autocratic processes, no helpline, no grievance redressal, no feedback mechanism, no transparency, no accountability, no inclusion of women, no representation of marginalized groups, etc.

Administrative Levels:

- Centre
- State (SACD, Dept of Child Health & Family Welfare, Social Welfare, SCPO, SCPS, etc.)
- District (DCW, Dept of Child Health & Family Welfare, Police, etc.)
- Block (BPC, CWPS, etc.)

Participant Photos:

- Nicole Rangel, Anurag Patel, Tasha K, Shweta Gupta, Subroto Chatterjee, Kanika Prasad Gupta, Swarnjali Thorat, Mitul Patel, Sonali Chauhan, NIVEDITA DASGUPTA, Swati Parihar, Anshika Mishra, Rishi Tyagi, Jai, Yamuna Mishra, Vishal Deshpande, Amartya Bagal Rana, Shweta Meher, Mukesh, Ramesh Timbe

Quote:

"Just as there is a gestation period for the caterpillar to come out of the cocoon and transform into a butterfly...so also everyone has to go through a process. We may go to bring change in a community, but unless we give the community time to take this journey of its own, ...unless the gestation period is lived, the community will not be ready. The VCPC also needs to go through this gestation period to grow to become mature and fully independent."

Feedback from team members of Miracle Foundation

Launch of VCPC toolkit in Maharashtra, UNICEF

- Village Child Protection Toolkit developed between 2018-19 was launched formally by the Department of WCD in Mumbai. Released by Yashomati Thakore (WCD Minister), along with Secretary Kundan (Women & Child), Alpa Vohra (UNICEF) & Dr Ashok (Commissioner WCD)

<https://leher.org/campaigns/vcpc/>

- Invited to a Global Policy and Advocacy Working Group on child protection systems reform.
- The toolkit has been picked up as a resource by IACN (a new national platform for knowledge) and Better Care Network (global online library)





REWRITING THE CHILD PROTECTION DISCOURSE





Using the power of social media, curated posts, calendar days and topical content, Leher aims to create communities, ensure dialogue and strengthen the culture of Child Protection.

SHORT AND LONG CAMPAIGNS



During the two years of the lockdown, even though the pandemic did not have a direct impact on children, it made them the most vulnerable and robbed them of their childhoods. Short and long campaigns, focused on the impact of lockdown on children, created resources that children could access from their homes and also spoke about the rise in adoption trafficking and emergency numbers and focused on child protection services and systems that people could reach out to.

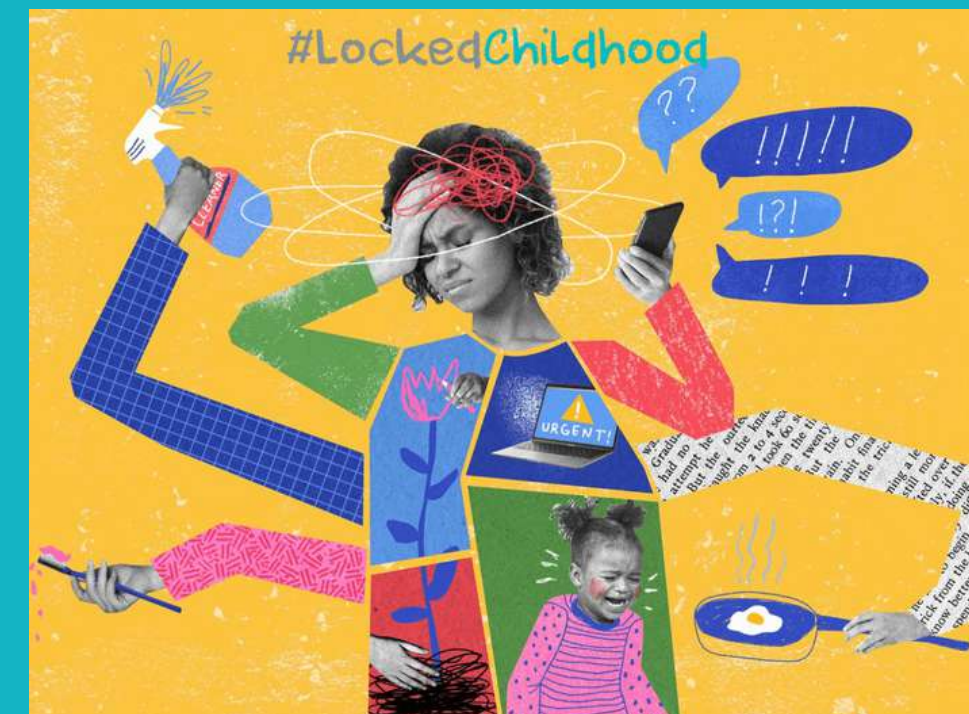
How a locked Childhood impacts children



A grandmothers letter to her grandchildren and friends



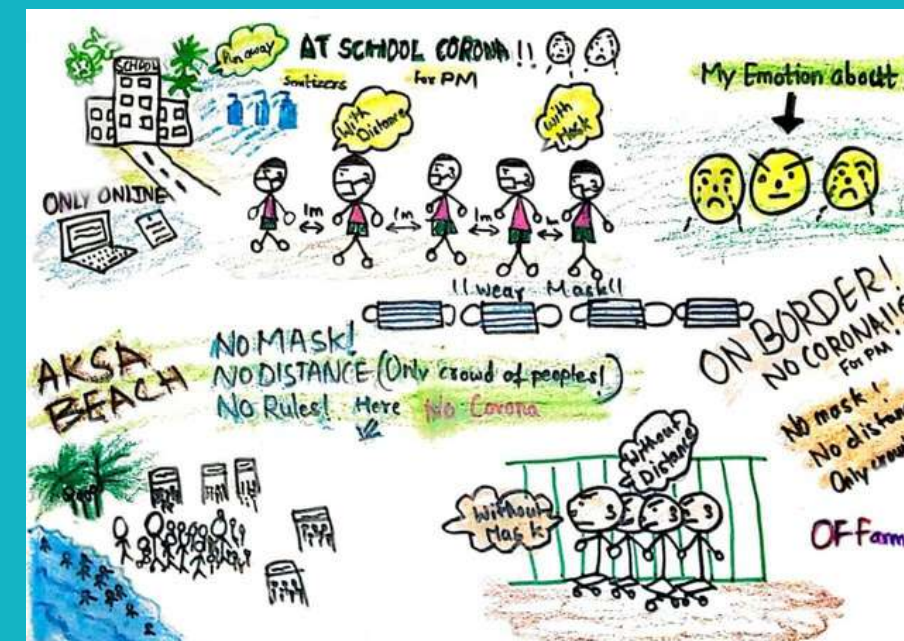
A Single Mother Shares Her Journey Of Parenting During the Lockdown Whilst Being Infected by Covid-19



How the Covid-19 Pandemic is a Child Rights Crisis



How Art-Based Interventions Came To The Aid Of Children Amidst The Lockdown



An illustrator depicts the life of children in the lockdown, in Sagar, Madha Pradesh

Nitin's story



Raj's story



Saakshi's story



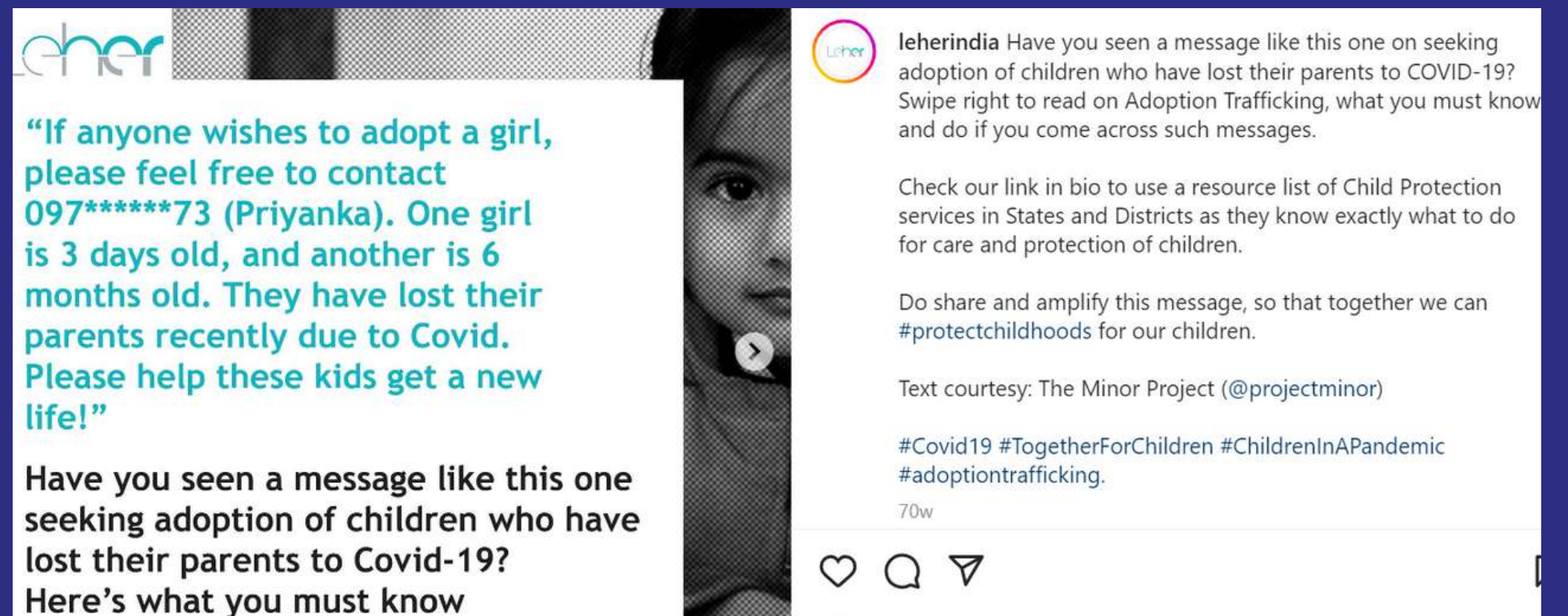
In the deadly second wave of Covid-19, children who have suffered the death of one or both parents, or whose parent/s are ailing, who have no one to take care of them- need support.



In the deadly second wave of Covid-19, there were messages of adoption of children floating around on WhatsApp. While everyone wanted to help, such messages could lead to a rise in adoption trafficking. These messages were curated to inform people on whom they could reach in an emergency and also talk about what is Adoption trafficking.

Child Protection Mechanisms

Adoption Trafficking



Child voices from across the world on how children have been feeling and looking at the pandemic

#LockedChildhood

"How do orphans live?."

-A 6-year-old

Source : www.npr.org

Leher

#LockedChildhood

"I am feeling stressed out about the amount of work to do online and having to send it to the teachers. I'm worried about doing it wrong and I'm confused about how to do it. I feel scared and uncertain about everything that is going on with the coronavirus."

-Anonymous, 12 year-old

Source: <https://learning.nspcc.org.uk/>

Leher

#LockedChildhood

'I never want to hear the word covid. And I want to go back to school. I am tired of hearing 'Mute yourself' in online sessions.'

- A grade 2 student

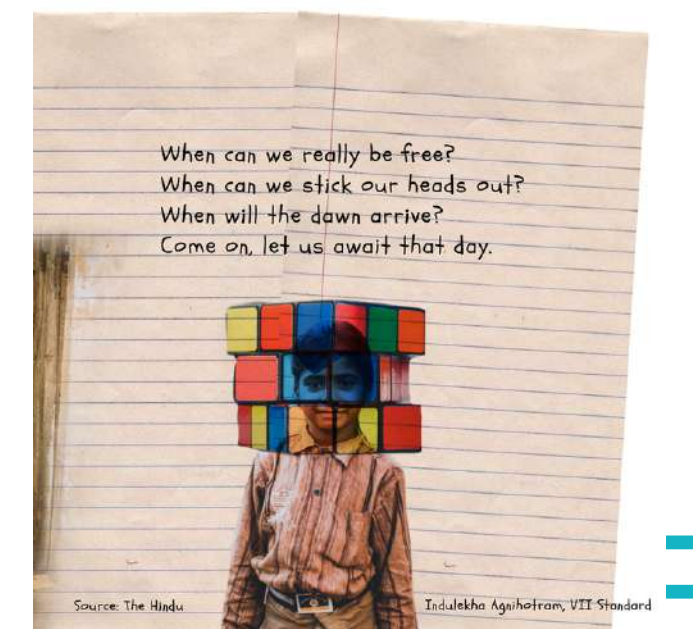
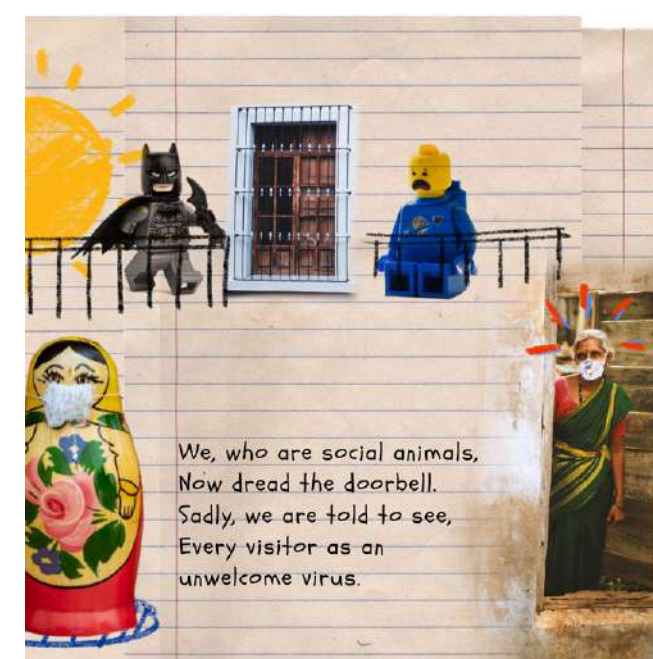
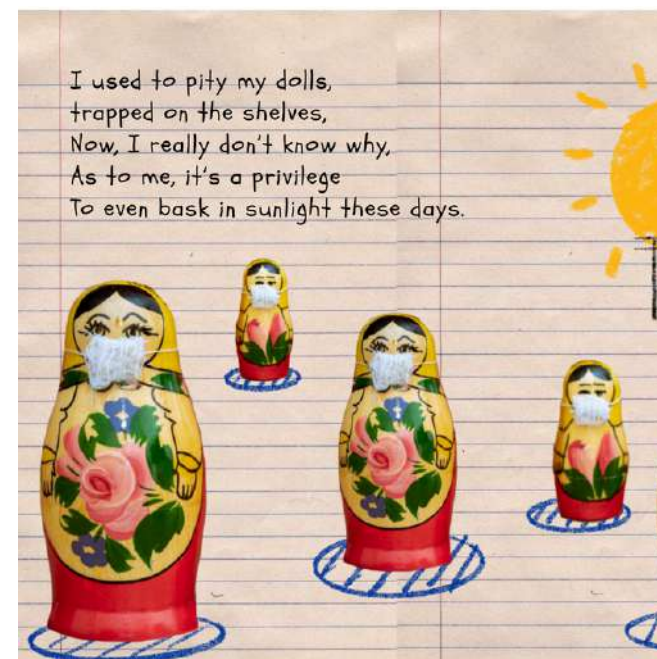
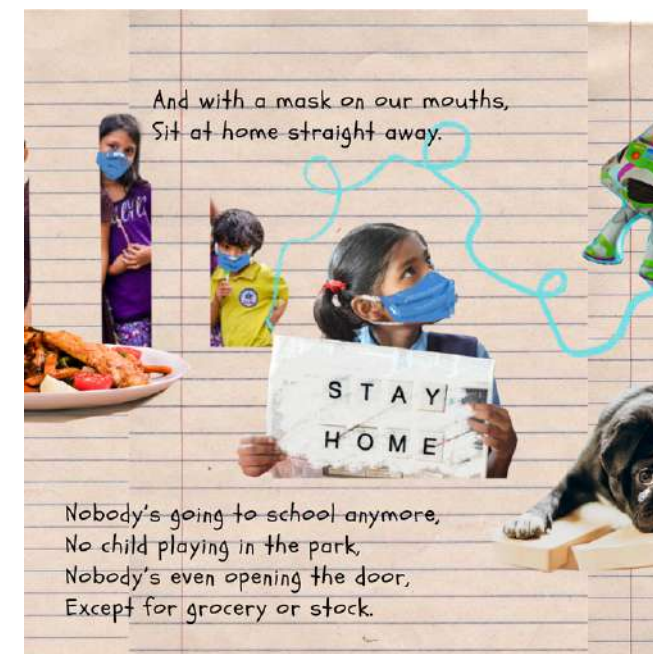
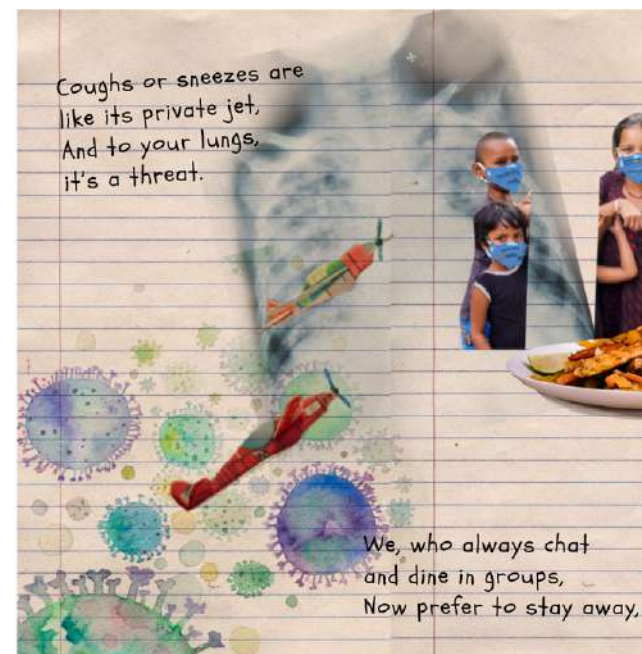
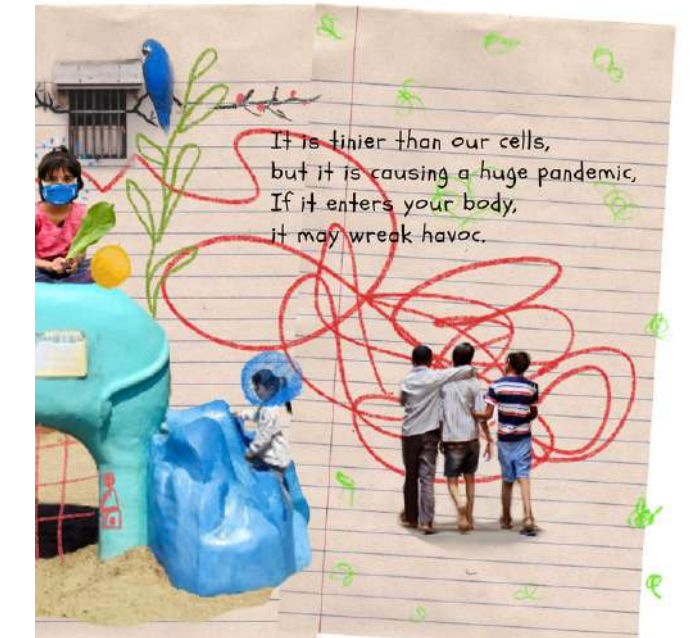
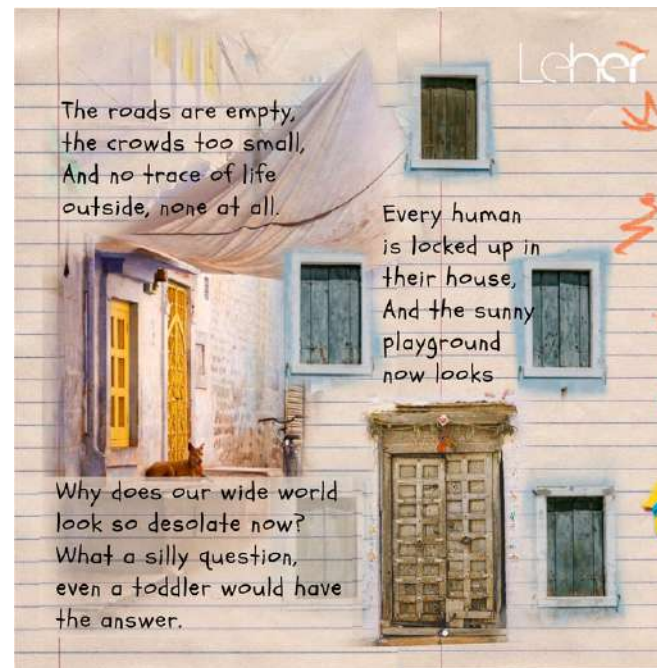
Source: www.hopeandhomes.org

Leher

A child expressing her feelings in a poem, illustrated by Leher

Nobody's going to school anymore,
No child playing in the park,
Nobody's even opening the door,
Except for grocery or stock.
We used to giggle and play
On our swings and slide,
Now, we're caged in our homes,
As Corona gambols outside.
I used to pity my dolls, trapped on the shelves,
Now, I really don't know why,
As to me, it's a privilege
To even bask in sunlight these days.

-Indulekha Agnihotram, Class 8, The Future Kids School, Hyderabad, Telangana



STORIES FROM THE FIELD



Since 2015, Leher has been conducting a field experiment in Madhubani Bihar, and data from the field shows that communities are taking ownership by being part of leadership roles, thus taking the mandate of child rights and protection into the system.

These field stories talk about ordinary citizens taking extraordinary steps to create democratic and participatory processes to ensure the rights of children are protected and safeguarded.

VCPC members **WIN** Panchayat elections



Madhubani, Bihar

36

No of the villages where **Leher's** work on **Community-Led Child Protection** is ongoing.

29

No of villages VCPC members **contested** from

23

No of villages VCPC members got **ELECTED** from

VCPC members from 81% of villages were emboldened to contest in Panchayat Elections in which Leher is facilitating its community-led Child Protection work. Out of those who contested, 70% won.



VCPC Member, Shiv Kumar Jha from , Madhubani won the Panchayat elections, becomes the Ward Panch

#ChildProtection: #ForThePeople #ByThePeople #OfThePeople



Children's Group and VCPC Member, Priyanka Kumar from Madhubani, Bihar, wins the Panchayat elections, becomes Ward Panch

#ChildProtection: #ForThePeople #ByThePeople #OfThePeople



VCPC member Jangli Devi, from Madhubani Bihar, won the Panchayat elections, becomes Ward Panch

#ChildProtection: #ForThePeople #ByThePeople #OfThePeople

How VCPC members ensured children get good quality food and took action

Leher

Let's take a look at what happened in **Nahas-Rupoli**, a village in **Madhubani**, Bihar where the **Village Child Protection Committees (VCPC)** have been working for 6 years.

Fed-up of receiving stale rice (dry ration)

< over the last one month as a part of the Mid Day Meal from their school, **children approached members of VCPC** hoping that they'd be able to intervene. >



#CaringFamilies #AlertCommunities
#ResponsiveGovernments

Leher

Many of the parents being **VCPC members** brought this up & **discussed** it in the **meeting**. Soon, a visit was made to the **school**.

< The teacher shared that an **old stock of rice was mixed with the new stock** & distributed to the **children**. >

The VCPC discussed & **explained** to the **teacher to return the old stock**, and also reached out to the **block officer**.



#CaringFamilies #AlertCommunities
#ResponsiveGovernments

Leher

But the teacher refused to take any action. However, the VCPC members did not stop here. Here's what they did

< ✓ **Locked** the school **storage room** to prevent further distribution. >

✓ Reached out to a **respected person** in the village & the **MLA**, pushing them to ensure the **teacher returns the stale stock of rice** to the block.



#CaringFamilies #AlertCommunities
#ResponsiveGovernments

Leher



< As a result of the efforts of several **stakeholders coming together**, the **children** are now receiving a **good quality Mid Day Meal!** >



#CaringFamilies #AlertCommunities
#ResponsiveGovernments

Leher

This is yet another example that affirms our faith in the role of the **community taking ownership** for **protecting the rights of children**.

< Here's to creating an **ecosystem** of **#CaringFamilies #AlertCommunities & #ResponsiveGovernments** coming together for safer childhoods. >



#HappyChildrensDay

CALENDAR DAYS AND TOPICAL CONTENT

Leher has always leveraged important calendar days to spread the discourse around child rights.

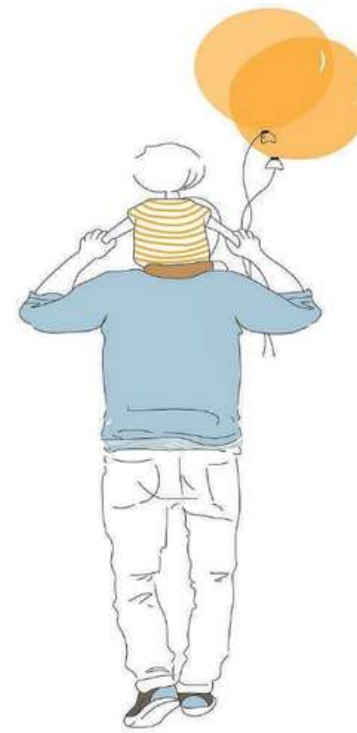


On the International Day of Happiness, we documented a project 'So I asked Them to Smile,' documenting the mundane and everydayness of strangers one smile at a time

On World Malala Day, we documented stories of young girls and boys fighting for education and gender equality.



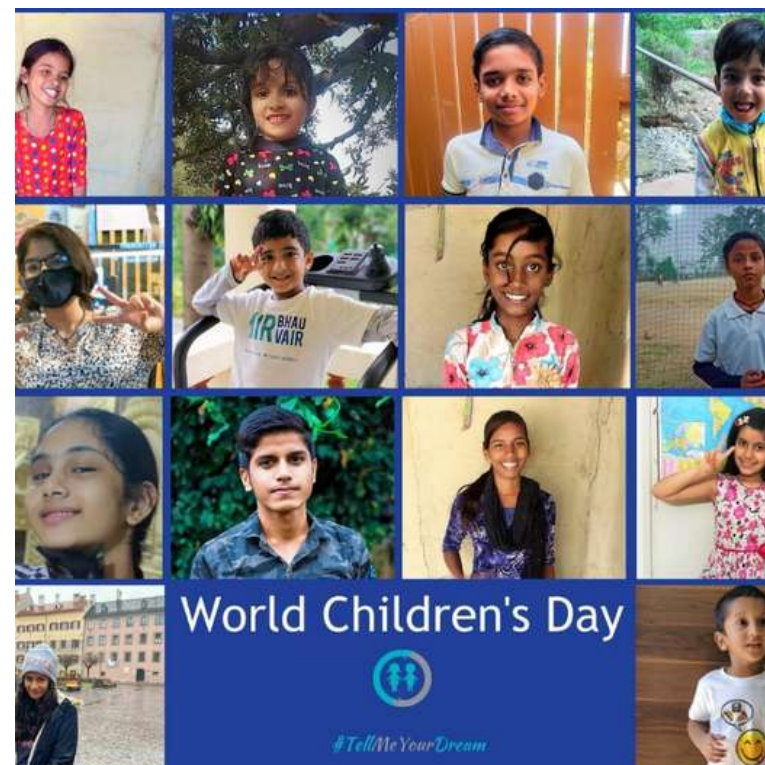
CALENDAR DAYS AND TOPICAL CONTENT



Happy Father's Day



The same day, different emotions.
On Fathers Day, we tried to
showcase the inequalities for some
children amid the pandemic.



On World Children's Day, we asked
children their dreams and shared
how they are reimagining their
world.

LEHER DOODLES

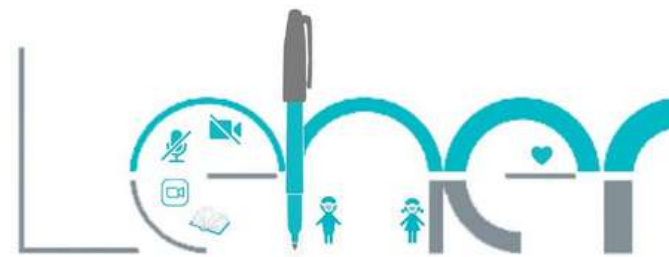
While Leher's first doodle was created years ago, the idea of decorating Leher's logo with doodles to celebrate milestone days or share our perspective on different current issues, came about much later. From celebrating social justice day, Teachers Day, and Christmas, Vaccination for children we continue to spread messages through doodles.



Inspired by Google doodles, here is a snapshot of some of Leher's doodles.



World Social Justice Day



Teachers Day



Christmas



Vaccination began for
15-18 years



THE MINOR PROJECT

A PUBLIC DIALOGUE INITIATIVE TO END
VIOLENCE AGAINST CHILDREN



WHAT IS THE MINOR PROJECT? (TMP)



In pandemic times, lockdown and physical isolation led to the online world becoming space for expression, discussion and reflection on life, childhood, and other struggles.

Leher recognised in this pensive reflective mood, an opportunity to initiate dialogue connecting youth struggles, and their childhoods to the cause of Ending Violence Against Children.

Say hello to The Minor Project, a public dialogue initiative to Help END Violence Against Children.

Through questions, conversations and an exchange of information and ideas, we believe we can set the foundations for a community that cares about protecting childhoods everywhere

#1: YELLOW BRICK ROAD

...Introduction & Background for The Minor Project .

Some issues in this world feel impossible to solve--
#ViolenceAgainstChildren is one of them. But
with the right combinations of resolve, resources,
imagination and a sprinkle of magic, anything is
possible. With this in mind, here are the 5Ws of
TMP to help preface the pages ahead.

TMP, WHAT?

The Minor Project was designed to be a
3-month-long public dialogue initiative to
help #EndViolenceAgainstChildren. Over
this period, we set out to inform, educate, and
generate empathy in an audience towards this
cause and enable them to become true advocates
for safe and protected childhoods. This was done
via original creative assets and communication
across social media platforms. And our focus was
on Child Sexual Abuse, Bullying, Relationship
Violence and Corporal Punishment.



TMP, WHO?

Target Group: Youth and youth communities in the digital space

Primary audience: Tier-1 and Tier-2 Urban Youth .

A Leher NGO property, supported by UNICEF India, the campaign's target audience was primarily 18 - 35-year-old, urban and english-speaking Indian audiences in India who frequent online spaces and platforms.

TMP, WHY?

Did you know **99%** of Indian school children are subject to corporal punishment? Or that there was a **100%** increase in domestic violence during this lockdown?

In India (and most of the world) there is a major gap in information, understanding and genuine connection when it comes to childhood. There has been a lack of space to engage in meaningful dialogue around childhood and child protection. TMP was created to fill this gap.



TMP, WHEN?

The campaign launched on 21st September, 2019.

Due to unforeseen circumstances, it was on pause through October and half of November, however it continued as planned through December, January and February.

TMP, WHERE?

Assets and communication were rolled out across all major social media platforms including instagram, Facebook and Twitter in an effort to access and engage with our target community in the playgrounds most familiar to them.

Collaborations with diverse platforms

(...Platform & Institutional Partners For TMP)

Though they were still in the early stages of their journey, Minor & Murli were thrilled to find that **big platforms and institutions were willing to collaborate with them to take their message of safer childhoods further** than they could have dreamed. They were...

1. Feminism In India

For February 2021, we collaborated with FII to engage their audience in dialogue via article submissions on the topic of 'Narrating Violence and Trauma from Childhood'.

Audience was urged to keep certain topics in mind while writing these articles. These included corporal punishment, bullying, domestic abuse, and body positivity, to name a few.

They will be sharing 8-10 articles throughout February on their website.

4 of these will be designed as posts and shared across Facebook, Twitter, instagram and their website.

2. We Are Yuva

TMP collaborated with Yuva to hold conversations on their platform about the topics relevant to violence against children. They covered topics such as mental health in childhood, toxic masculinity, bullying and more, while increasing engagement with a wider audience by bringing influential people like Rohan Joshi and Ritwik Bhowmik to speak on the same.

Through the course of our collaboration, they would give us a total of 16 pieces of content. These include

3 videos | 4 instagram lives | 2 Community videos | 7 static posts

3. Sophia College - SCM (Social Communication Media) + Apalam Chapalam

Minor and Murli were particularly sensitive to the needs of children under lockdown, given the times they were on this journey through. So they were thrilled to partner up with Apalam Chapalam and SCM students to create wonderful video narrations of stories for underprivileged children in lockdown.

The students outdid themselves, creating original stories, illustrations, stop motion videos, childhood folk songs, puppet shows and more! That too in regional languages.

As a result, we received 35+ video stories through the collaboration.




Minor and Murli's Ressource List

(...How Minor & Murli educated audiences through resource lists

While our two mascots took the time to enjoy sights and sounds along the way, they made sure to spend a few hours each morning ensuring Minor received an education--and others did too! Murli came up with the idea of 'resource lists,' aimed at helping children in emergencies, to save, use, and share with others who might need it.

Here's what Minor learned and created to share with TMP's audience.

1. *What Causes Violence against Children?*
2. *What is the Impact of Violence against Children?*
3. *How to Make Formal Complaints Against 4. Child Sexual Abuse*
5. *How to Speak to Children About Consent*
6. *3 Integral Acts- POCSO + Juvenile Justice + RTE*
7. *How to Help a Child Victim of Domestic Abuse*
8. *Who to Call in a Child-Related Emergency?*





Q. What Causes Violence Against A Child?

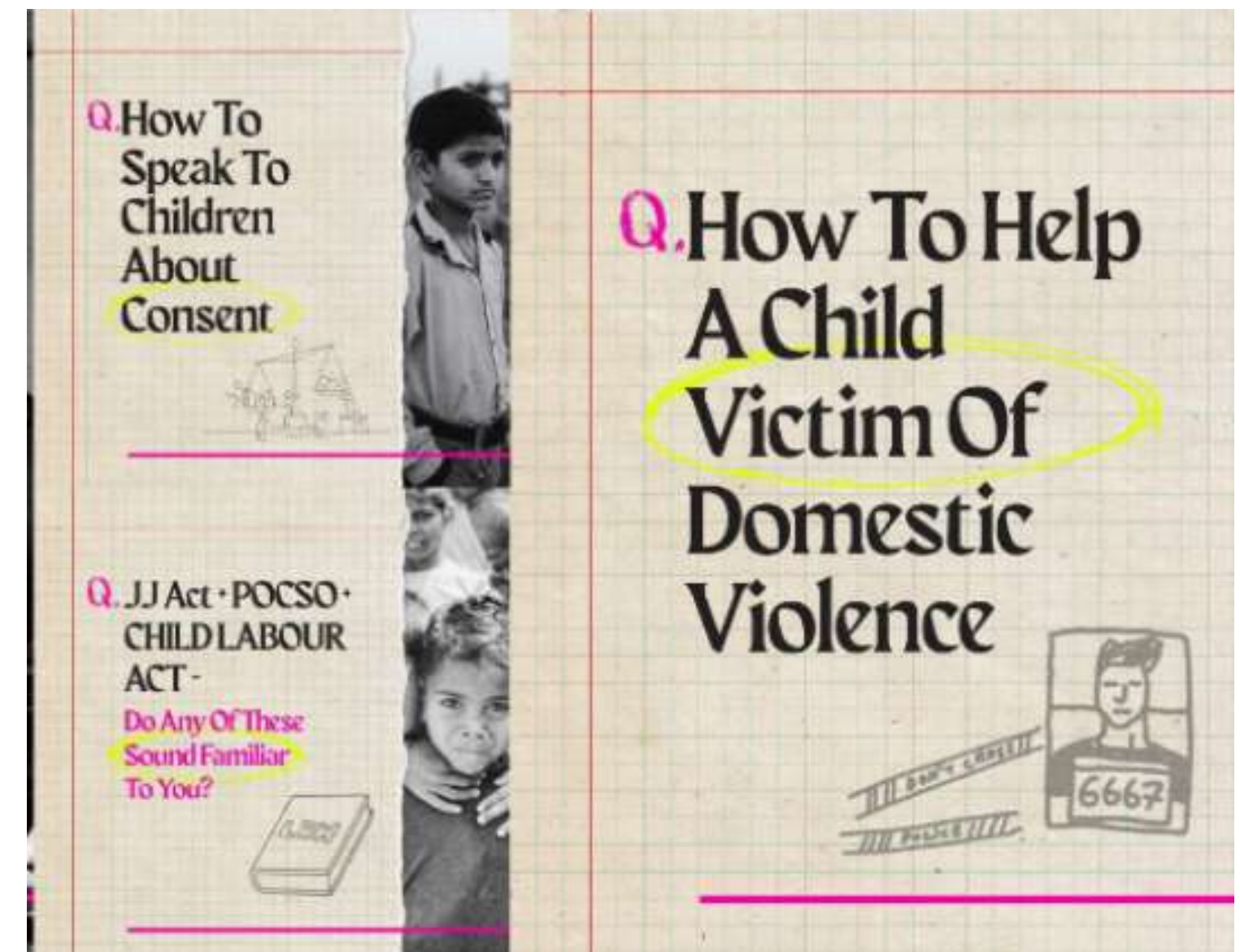
Q. What is the impact of Violence Against Children?

Using The System

Q. How To Make Formal Complaints Against Child Sexual Abuse?



Minor and Murli's Ressource List



What would Murli Do

(...How Minor & Murli used a comic series to simplify their teachings)

When Minor complained about too much text being boring, Murli immediately understood. Together they brainstormed and decided to commission a comic series called 'What Would Murli Do' to help parents and caregivers understand how to behave better in difficult situations with children.

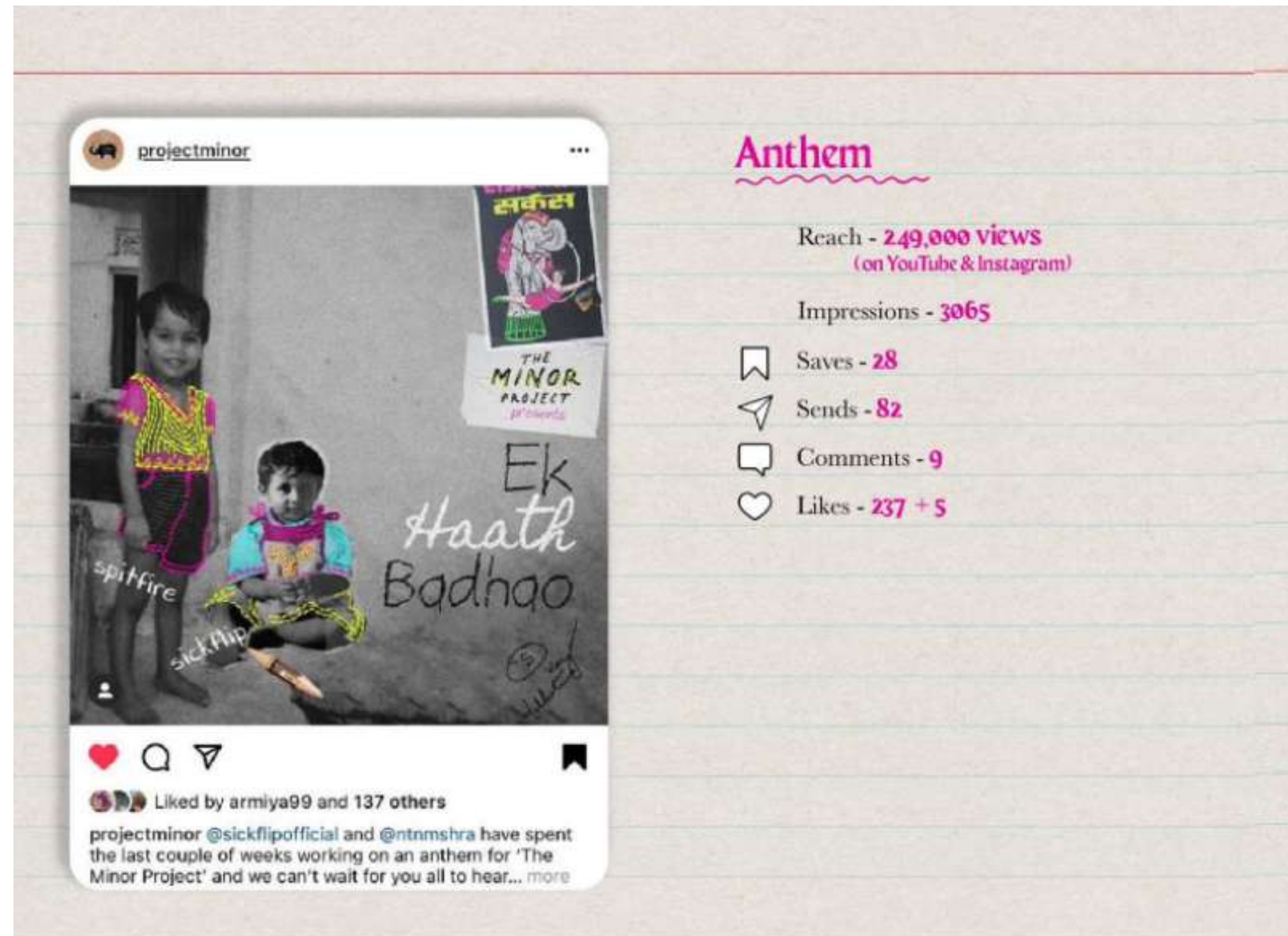
They were lucky to have the amazing Kaveri Gopalakrishnan work with them on this. Here's what they created:



What would Murli Do



Anthem: Ek Haath Badhao



INFLUENCERS WHO SHARED TMP

1. Raghav Juyal - 7.7m
2. Nakuul mehta - 2m
3. Kalki Cocchlin - 882k
4. Surbji Mahobia - 15.2k
5. Faraz Ansari - 7.9k
6. Paloma Monappa - 117k
7. Lokesh Pawar - 2k
8. Lilya Sabatier - 2.5k
9. Yashasvi Juyal - 16.8k
10. Rega Jha - 122k
11. Kshitij Kankaria - 16.7k
12. Meera Ganapathi - 28.8k
13. Aarifah Rebello - 7.5k
14. Adhuna Akhtar - 36.9k
15. Rajakumari - 620k
16. Ankur Tewari - 55.5k
17. Anushka Manchanda - 108k



INFLUENCERS WHO SHARED TMP

18. Sanaya Arshedir - 15.3k
19. Ashish (Tarqeeb) - 11.9k
20. Shiva Nallepermal - 11.1k
21. Kulture shop - 38.5k
22. Durga Gawde - 11.2k
23. Kirti Narrain - 7.1k
24. Riya Panwar - 5.2k
25. Sohail Arora - 4.8k
26. Chandni Sareen - 26.9k
27. Priyanka Paul - 74.8k
28. Hashim Badani - 15.4k
29. Samyukta Hornad - 153k
30. Swanand Kirkire - 34.9k
31. Inayat Sood - 7.5k
32. Haima Simoes - 5.9k

TOTAL NUMBER OF:

INSTAGRAM FOLLOWERS - **10k**
INSTAGRAM IMPRESSIONS - **155k** impressions
PROFILE VISITS - **18k**

FACEBOOK FOLLOWERS - **7371**
FACEBOOK LIKES - **7353**

TOTAL FOLLOWERS ACROSS
SOCIAL MEDIA - **17371**

INFLUENCERS - **35**
ACCOUNTS REACHED THROUGH
INFLUENCERS - **1,12,90,894 (1.12m)**

ORGANIC AUDIENCE IN THE
FIRST TWO DAYS - **1500 follows**








PEOPLE WHO SHARED
PERSONAL STORIES - **80+**

PEOPLE WHO REACHED OUT
TO VOLUNTEER - **100-120**

PEOPLE WHO FILLED OUT
SLAM SHEETS - **40+**



The Minor Project was created for Leher India and supported by UNICEF, India. The credit goes to the creative team for pulling off TMP and creating a dialogue t end violence against children.

THE TEAM	
1. Creative Director - Mandovi Menon	
2. Art Director - Harshita Borah	
3. Creative Executive - Aliya Khan	
4. Graphic Design - Roshita Thomas	
5. Creative Coordinator - Inayat Sood	
6. Campaign Interns - Sukanya, Anasuyah, Simran	
7. Producers - Maitreya Shah, Aneesh Prasad	
	1. Creative Director Mandovi Menon
	2. Art Director Harshita Borah
	3. Creative Executive Aliya Khan
	4. Graphic Design Roshita Thomas
	5. Creative Coordinator Inayat Sood
	6. Campaign Interns Sukanya, Anasuyah, Simran
	7. Producers Maitreya Shah, Aneesh Prasad, Reeve Shroff

To know more about TMP, follow us on





Special Projects



Impact of the North East Delhi riots on children

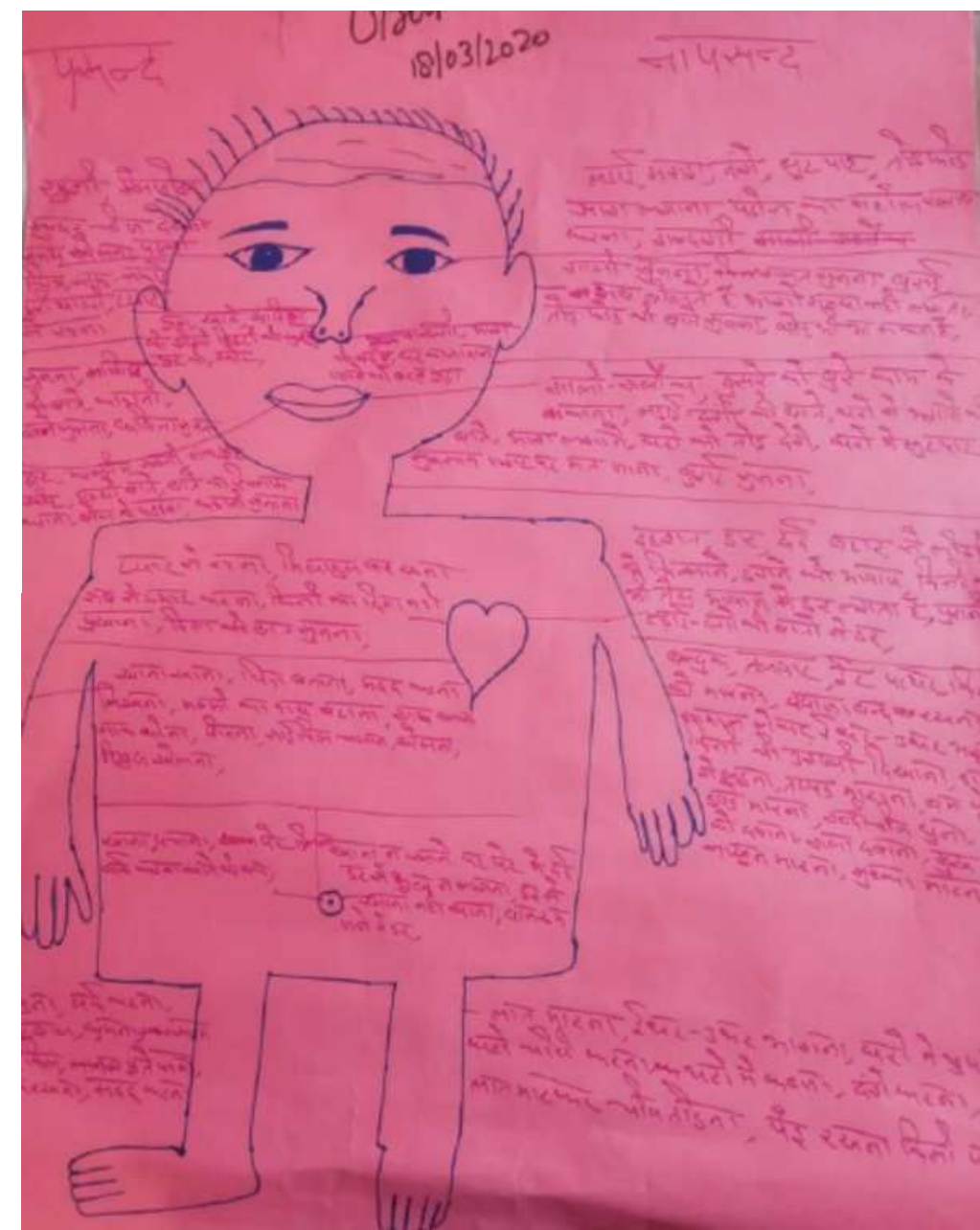
Leher led the study along with
Childline, Delhi. This study was
an initiative of the
Delhi Relief Group



Contents

FINDINGS

Children's and adults' experience of the riots in their neighborhoods.....	
Children's experience of riots in their neighborhood	
Testimonies from adults	
Children's feelings, emotions and needs	
Children's feelings and emotions	
How children currently deal with emotions	
Needs identified by children towards healing.....	
Support networks identified by children.....	
Parents identify children's needs	
Needs identified by adults to restore a safe environment.....	
Status of relief received	
Mapping safe spaces by adults	

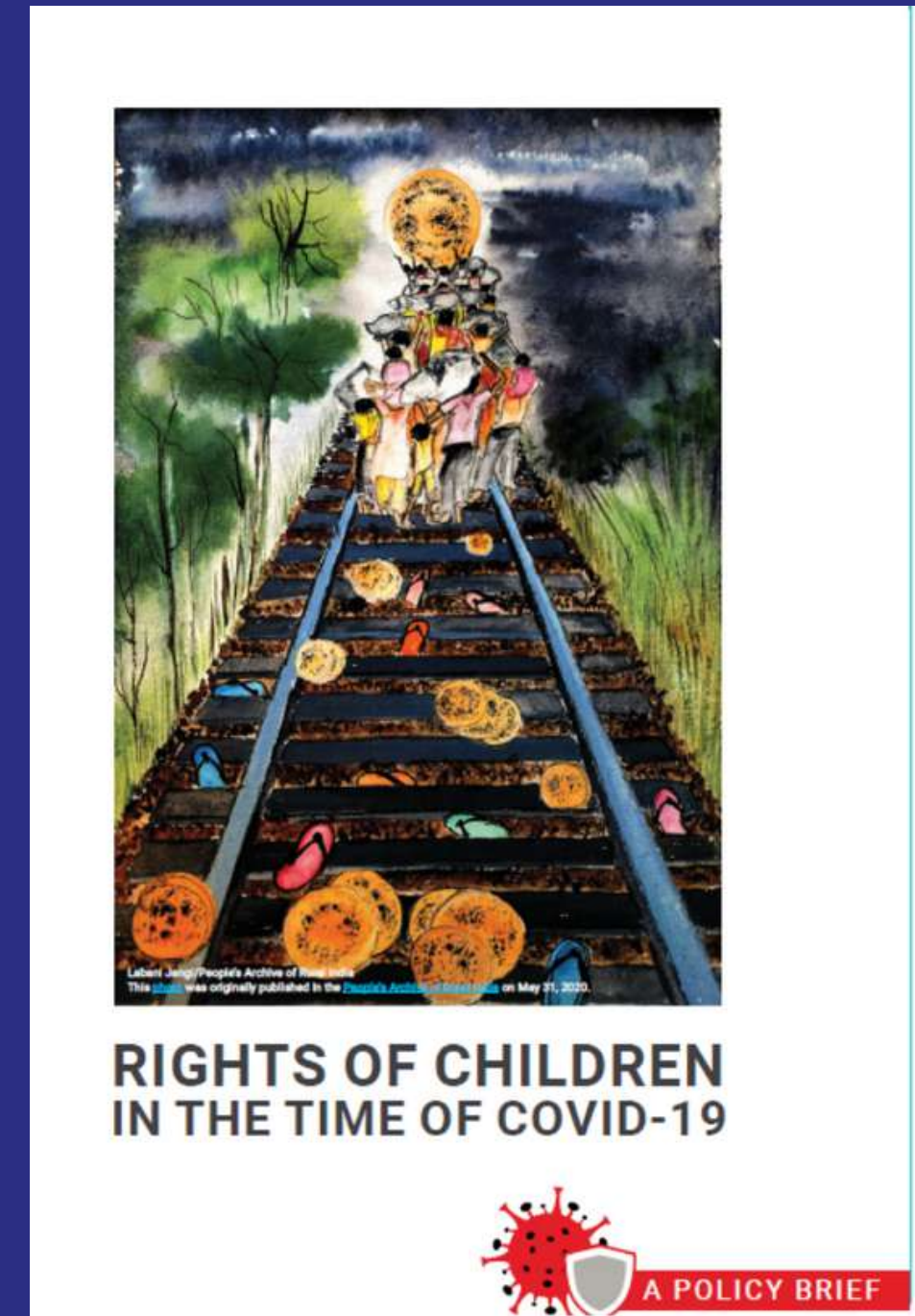


Covid-19 and Childrens Policy Brief

Recognizing that children would be severely impacted by the pandemic– Leher joined a civil society group's collaborative effort to co-draft a policy brief containing general as well as sector specific recommendations for Government action.

Leher ensured – Strengthening community-based action and oversight was one of the key recommendations in the policy
The policy brief was endorsed by more than 200 civil society representatives and released via virtual national digital launch in which 500+ participated.

The document was shared with all state government Secretaries as well as key officials of the central government



Apalam Chapalam Travelling stories for children



Apalam Chapalam is a travelling story channel for urban children from low-income communities between the ages of 6 – 14. Created for Leher by creative professionals Mandovi Menon and Aliya Khan, a community of creatives and storytellers, it encourages collaboration between people from all walks of life and ages to keep children's curiosity alive while drawing inspiration from India's rich tradition of oral storytelling. It was born out of the desire to provide some leisure during lockdown, but will live on in the hearts of both the tall tellers and little listeners.

Apalam Chapalam

TRAVELLING
STORIES



FOR
CHILDREN

Apalam Chapalam in numbers

- 60+ contributors
- 90+ videos
- 60 + organisations
- 2800+ followers on Instagram
- Collaborations: Tulika, Kitab Khana, SCM Sophia College.
- Recognized by International Play Association for towards “child’s right to play in time of crisis”

CREATOR'S COMMUNITY

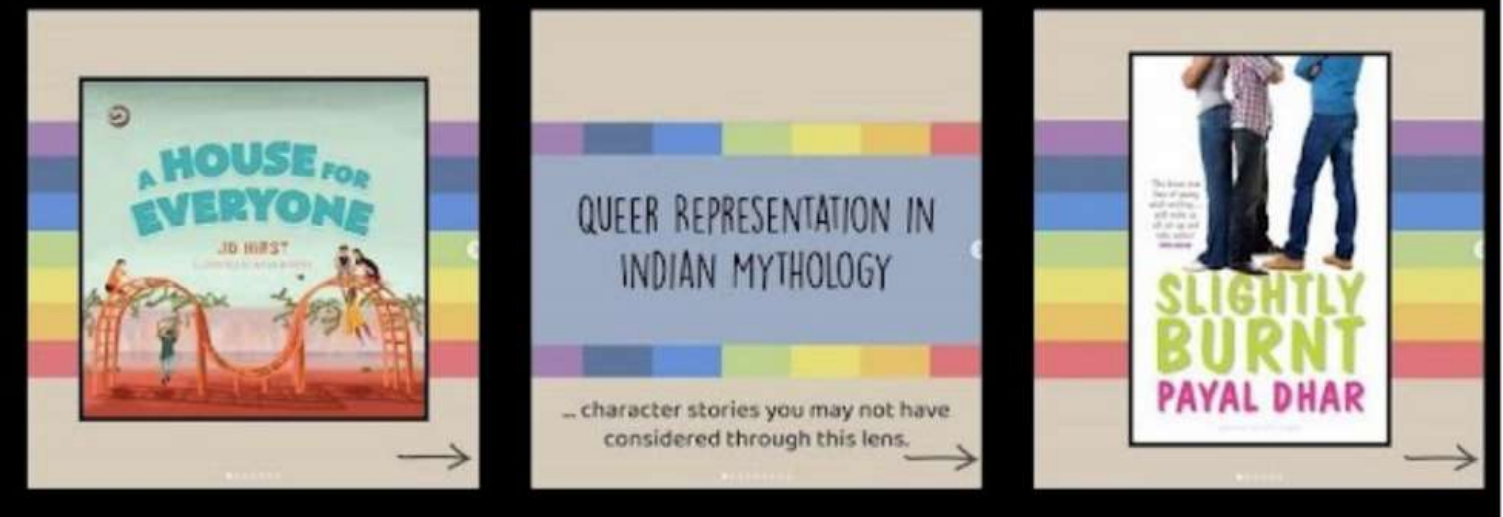
Made up of **parents** and **caretakers**, **grandmas** and **grandpas**, **teachers** and **students**, and so many more - even just 50 videos in, the diversity of our contributor network is easy to spot.

Our contributors are also overflowing with **artists** and **musicians**, **performers** and **dancers**, **writers** and **comedians**. Some names you might recognise include:



PRIDE MONTH:

For Pride Month, we researched and curated titles that could help Indian parents and care-givers introduce ideas about queer culture, gender and sexuality to children of different ages. At Apalam, we believe that children's literature can be a powerful way of communicating ideas about social change.







Capacity Building and Technical Support





Invited by NIPCCD, to conduct workshop sharing with representatives of 60 District Child Protection Units across the country on how to mobilize the community for the safety of children and the role it can play.

Invited by UNICEF J&K to conduct workshop sharing with representatives of District Child Protection Units across the state on the community-based CP mechanisms and the role important role DCPUs should play in its formation and building its capacity.





Leher team members in individual capacity undertook a critical project towards strengthening CP systems

Background Study for **PRAXIS** on the enormity of the cotton industry in India, the situation and the extent to which children are involved and exploited at each stage of its production, the resultant intergenerational poverty trap etc. The aim is to develop a set of Key Messages which would strengthen the basis for the curriculum being developed.

Developing a Compendium of Emerging Practices on Care Reform in India for the **India Alternative Care Network** (a collective of academicians, practitioners and organisations working on issues of children without parental care and at risk of separation)





Financials

2020-2021



FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

Acknowledgement Number -884903640070122



We have examined the balance sheet of LEHERAAAAL7351A [name of the trust or institution] as at 31st March 2021 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: --

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Institution as at 31st March 2021 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2021

The prescribed particulars are annexed hereto.

Name	ENATHICKAL KOSHI
Membership Number	082287
Firm Registration Number	003926N
Date of Audit Report	04-Jan-2022
Place	182.77.17.108
Date	06-Jan-2022

ANNEXURE STATEMENT OF PARTICULARS I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 78,75,899
2. Whether the Institution has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 0
4. Amount of income eligible for exemption under section 11(1)(c) (Give No	No

Sl. No.	Details	Amount
	No Records Added	

5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Not Applicable, -
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	Not Applicable, - , -
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	

(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	Not Applicable, - , -
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	Not Applicable, - , -
(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	Not Applicable, - , -

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1. Whether any part of the income or property of the Institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
---	----

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2. Whether any land, building or other property of the Institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property	No
--	----

Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details

No

Sl. No.	Detail	Amount
	No Records Added	

4. Whether the services of the Institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any

No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
		No Records Added	

5. Whether any share, security or other property was purchased by or on behalf of the Institution during the previous year from any such person? If so, give details thereof together with the consideration paid

No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
		No Records Added	

6. Whether any share, security or other property was sold by or on behalf of the Institution during the previous year to any such person? If so, give details thereof together with the consideration received

No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
		No Records Added	

7. Whether any income or property of the Institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted

No

LEHER

C-252 (Ground Floor), Defence Colony, New Delhi

Balance Sheet as at 31 March 2021

(all amounts are in Indian rupees)

Liabilities	As at 31 March 2021	As at 31 March 2020	Assets	As at 31 March 2021	As at 31 March 2020
Capital			Fixed Assets (note 5)		
Corpus	10,00,000	10,00,000	Computers and Peripherals	1,33,150	1,33,150
			Less: Depreciation	(1,27,743)	(1,24,139)
Excess (Shortfall) of Income over Expenditure				5,407	9,011
Opening Balance	(4,14,843)	12,76,956			
Surplus (Deficit) for the year	(2,53,325)	(16,91,799)	Current Assets		
	(6,68,168)	(4,14,843)	Cash-in-hand	1,067	1,067
Current Liabilities			Bank Accounts	4,00,265	6,44,487
Tax Deducted at Source Payable	11,980	21,528	Loans and Advances		
Credit Balances in Imprest Accounts	70,927	59,353	(a) Imprest Balances	-	1,205
	82,907	80,881	(b) Tax Recoverable	8,000	10,268
				4,09,332	6,57,027
	4,14,739	6,66,038		4,14,739	6,66,038

Significant Accounting Policies and Notes to Financial Statements attached are an integral part of this statement

Per our report of even date attached

For KOSHI & GEORGE

Chartered Accountants

Registration No. 003926N

E K Koshi

Partner

Membership No. 082287



For and on behalf of the Governing Body of LEHER

Nicole Menezes

Secretary

Devasmita Menon

President

4 January 2022, New Delhi

UDIN 22082287AAAAA2264

LEHER					
C-252 (Ground Floor), Defence Colony, New Delhi					
Income and Expenditure Statement for the year ended 31 March 2021					
(all amounts are in Indian rupees)					
Expenditure	Year ended 31 March 2021	Year ended 31 March 2020	Income	Year ended 31 March 2021	Year ended 31 March 2020
Child Protection Projects			Donations (note 6.1)	27,05,000	25,48,000
A Strengthening Community Led CP			Grants for Projects (note 6.2)	49,21,178	59,57,193
(a) District Child Protection Program (Madhubani, Bihar)	16,39,789	15,72,882			
(b) CLCP, Miracle Foundation	1,46,275	-			
(c) Illustrated Stories on CSA	1,50,000	-			
(d) Knowledge and Toolkits	2,48,190	-			
(e) Strengthening ICPS Systems, UNICEF (Maharashtra)-II	-	20,46,836			
(f) Restorative Justice and Case Intervention	-	56,350			
	21,84,254	36,76,068	Excess of Expenditure over Income	2,53,325	16,91,799
B Communication on CP and EVAC					
(a) The Minor Project, UNICEF	45,13,303	60,01,633			
(b) Social Media	3,64,980	2,23,418			
(c) Collaborations	90,280	-			
	49,68,563	62,25,051			
C Capacity Building on CP					
(a) CH and COVID19 for DCPUs, NIPCCD	7,260	-			
(b) CP Capacity Building	-	26,675			
	7,260	26,675			
D Special Initiatives					
(a) CH and Climate Change, Shadhika	1,42,778	-			
(b) CH and COVID19-Policy Brief	11,082	-			
(c) CH and COVID19-Storytelling (AC)	2,01,590	-			
(d) CH and NE Delhi-Research	87,300	-			
	4,42,750	-			
Total Project Expenses (A+B+C+D)	76,02,827	99,27,794			
Administration and Other Expenses					
Budgets and Proposals	1,52,760	-			
Communication	-	16,023			
Printing and Stationery	-	35,400			
Travelling	1,122	26,130			
Meetings and Hospitality	-	37,822			
Seminars and training	-	50,000			
Email, Website and Logo	54,940	30,336			
Repairs and maintenance	-	6,500			
Software	8,700	7,980			
Professional Charges	53,225	53,000			
Miscellaneous	2,325	-			
Depreciation	3,604	6,007			
	2,76,676	2,69,198			
	78,79,503	1,01,96,992		78,79,503	1,01,96,992

Significant Accounting Policies and Notes to Financial Statements attached are an integral part of this statement

Per our report of even date attached

For KOSHI & GEORGE,
Chartered Accountants
Registration No. 003926N

E. Koshi
Partner
Membership No. 082287

4 January 2022, New Delhi



For and on behalf of the Governing Body of LEHER

Nicole Menezes
Secretary

Devasmita Menon
President

<p style="text-align: center;">LEHER C-252 (Ground Floor), Defence Colony, New Delhi Receipts and Payments Account for the year ended 31 March 2021 (all amounts are in Indian rupees)</p>					
Receipts	Year ended 31 March 2021	Year ended 31 March 2020	Payments	Year ended 31 March 2021	Year ended 31 March 2020
Opening Balance			Child Protection Projects		
(a) Cash	1,067	1,627	A Strengthening Community Led CP		
(b) Bank	6,44,487	23,67,739	(a) District Child Protection Program (Madhubani, Bihar)	16,39,789	15,72,882
	6,45,554	23,69,366	(b) CLCP, Miracle Foundation	1,46,275	-
Donations (note 6.1)	27,05,000	25,48,000	(c) Illustrated Stories on CSA	1,50,000	-
Grants for Projects (note 6.2)	49,21,178	59,57,193	(d) Knowledge and Toolkits	2,48,190	-
			(e) Strengthening ICPS Systems, UNICEF (Maharashtra-II)	-	20,46,836
			(f) Restorative Justice and Case Intervention	-	56,350
				21,84,254	36,76,068
Increase in current liabilities	2,026	-	B Communication on CP and EVAC		
Decrease in loans and advances	3,473	-	(a) The Minor Project, UNICEF	45,13,303	60,01,633
			(b) Social Media	3,64,980	2,23,418
			(c) Collaborations	90,280	-
				49,68,563	62,25,051
			C Capacity Building on CP		
			(a) CH and COVID19 for DCPUs, NIPCCD	7,260	-
			(b) CP Capacity Building	-	26,675
				7,260	26,675
			D Special Initiatives		
			(a) CH and Climate Change, Shadhika	1,42,778	-
			(b) CH and COVID19-Policy Brief	11,082	-
			(c) CH and COVID19-Storytelling (AC)	2,01,590	-
			(d) CH and NE Delhi-Research	87,300	-
				4,42,750	-
			Total Project Expenses (A+B+C+D)	76,02,827	99,27,794
			Administration and Other Expenses		
			Budgets and Proposals	1,52,760	-
			Communication	-	16,023
			Printing and Stationery	-	35,400
			Travelling	1,122	26,130
			Meetings and Hospitality	-	37,822
			Seminars and training	-	50,000
			Email, Website and Logo	54,940	30,336
			Repairs and maintenance	-	6,500
			Software	8,700	7,980
			Professional Charges	53,225	53,000
			Miscellaneous	2,325	-
				2,73,072	2,63,191
			Reduction in current liabilities	-	38,020
			Closing Balance		
			(a) Cash	1,067	1,067
			(b) Bank	4,00,265	6,44,487
				4,01,332	6,45,554
	82,77,231	1,08,74,559		82,77,231	1,08,74,559

Significant Accounting Policies and Notes to Financial Statements attached are an integral part of this statement

Per our report of even date attached

For **KOSHI & GEORGE**
Chartered Accountants
Registration No. 004926N

E K Koshi
Partner
Membership No. 082287
4 January 2022, New Delhi



For and on behalf of the Governing Body of LEHER

Nicole Menezes
Secretary

Devansmita Menon
President

Significant Accounting Policies and Notes to Financial Statements

For the year ended 31 March 2021

(all amounts are in Indian rupees)

1 Nature of Activities and Legal Status

Leher is a child rights organization working to make child protection a shared responsibility. It envisions a society where caring families, alert communities and responsive governments come together to ensure the rights and protection of all children.

Leher is a non-profit organisation. It is registered as a Society under the Societies Registration Act, 1860 effective 1 July 2013. The registration was accorded by Certificate of Registration No. S-E/39/ Distt. South-East/2013 issued by the Registrar of Societies, South-East District, Government of NCT of Delhi.

2 Income Tax Status

Leher has been granted the following registrations under the Income Tax Act, 1961

(a) registration under section 12A read with section 12AA originally granted vide letter number NQ.DIT (E) I 2013-14/ DEL-LR23336-02122013 2458 dated 02/12/2013 issued by the Director of Income Tax (Exemption), Delhi and subsequently by Order for Registration dated 23 September 2021 bearing Unique Registration Number AAAAL7351AE20219 granting registration from AY 2022-23 to AY 2026-27; and

(b) registration under section 80G vide letter number NQ.DIT (E) I 2014-15/ DEL-LE25203-28042014 4062 dated 28/04/2014 issued by the Director of Income Tax (Exemption), Delhi and subsequently by Order for Approval dated 23 September 2021 bearing Unique Registration Number AAAAL7351AE20217 granting approval from AY 2022-23 to AY 2026-27.

3 FCRA Registration

Leher has been granted registration under the Foreign Contribution (Regulation) Act, 2010 vide letter no.0100011422018 dated 10 April 2019 of the Ministry of Home Affairs under the category 'Social'. Its FCRA registration number is 231661834. The designated bank account for receipt of foreign contributions has changed from account number 50200027722300 in HDFC Bank Limited, HS-10 Central Park, Kailash Colony Market, Delhi 110048 to account number 00000040056176404 in State Bank of India, 11 Sansad Marg, New Delhi 110001 which was opened on 5 March 2021 following a Government directive that all FCRA designated bank accounts be maintained only in State Bank of India, Sansad Marg, New Delhi. The account in HDFC Bank is now a utilisation account.

4 Significant Accounting Policies

4.1 Basic Accounting Policy

The financial statements have been prepared on cash basis of accounting. This basis differs from generally accepted accounting principles because revenues and the related assets are recognised when received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred. Accordingly, non-cash transactions are not recognised except for items such as -

- (a) depreciation;
- (b) unpaid expense claims; and
- (c) statutory dues

4.2 Historical Cost Convention

Historical Cost Convention has been followed in preparing the financial statements. Assets have been recorded at their original cost and liabilities valued at the amount initially received in exchange for the obligation. None of the assets or liabilities has been subsequently revalued.

4.3 Expenditure Accounting

Expenditure is broadly accounted under two heads viz.

- (a) Child Protection Projects
- (b) Administration and Other expenses

Expenses that are directly identifiable to a Child Protection Project are accounted under that Project. These also include certain expenses which are allocated to projects on an appropriate basis. Example: Consultants' Charges are allocated to projects based on time spent by the Consultants on the projects.

Expenses of a general nature that relate to the Society as a whole are shown against appropriate heads under Administration and Other Charges.



Significant Accounting Policies and Notes to Financial Statements**For the year ended 31 March 2021**

(all amounts are in Indian rupees)

4.4 Fixed Assets

Fixed assets are stated at cost of acquisition or construction less accumulated depreciation. Cost of acquisition or construction is inclusive of freight, duties, taxes and other incidental expenses.

Assets purchased for projects are not capitalised and are charged as expenses of the project.

4.5 Depreciation

Depreciation is provided on fixed assets by the Written Down Value method at rates and to the extent specified under the Income-tax Act, 1961.

5 Fixed Assets**Assets**

	Cost			Accumulated Depreciation			Written Down Value	
	As at 31 March 2020	Additions Apr'20 to Sep'20	Additions Oct'20 to Mar'21	As at 31 March 2021	As at 31 March 2020	For the year	As at 31 March 2021	As at 31 March 2020
TANGIBLE ASSETS								
Computers and Peripherals								
Laptop	1,19,800	-	-	1,19,800	1,10,912	3,555	1,14,467	8,888
Printer	13,350	-	-	13,350	13,227	49	13,276	123
	1,33,150	-	-	1,33,150	1,24,139	3,604	1,27,743	9,011
Previous Year	1,33,150	-	-	1,33,150	1,18,132	6,007	1,24,139	15,018

6 Donations and Grants**Donor/ Grantor**

Year ended
31 March 2021

Year ended
31 March 2020

6.1 Donations**6.1.1 FCRA**

-

-

6.1.2 Non-FCRA

Mr Ashley Menezes

22,05,000

14,50,000

Mr Madhusudhan P

5,00,000

-

Ms Devasmita Guha Menon

98,000

Superlative Finance and Investments Private Limited

-

10,00,000

27,05,000

25,48,000

27,05,000

25,48,000



Significant Accounting Policies and Notes to Financial Statements

For the year ended 31 March 2021

(all amounts are in Indian rupees)

Donor/ Grantor	Project	Year ended 31 March 2021	Year ended 31 March 2020
6.2 Grants for Projects			
6.2.1 FCRA			
Miracle Foundation	CLCP	2,23,440	-
Shadhika, USA	CH & Climate Change	-	1,42,778
terre des hommes, Germany (TDH)	CH & COVID19-Storytelling (AC)	-	78,000
		2,23,440	2,20,778
6.2.2 Non-FCRA			
UNICEF	The Minor Project	43,40,489	38,09,559
UNICEF	Strengthening of ICPS, Maharashtra	19,000	18,20,059
Maharashtra State Child Protection Society	Strengthening of ICPS, Maharashtra	14,500	-
terre des hommes, Kolkata	Illustrated Stories on CSA	3,23,749	-
Centre for Economic and Social Studies	Child Protection Capacity Building	-	1,06,797
		46,97,738	57,36,415
		49,21,178	59,57,193

7 Related Party Transactions

Name	Relationship	Nature of transaction		
Ms Nicole Menezes	Member and Secretary	Remuneration for services per Project Budget agreed with Grantor	-	2,50,000
Ms Devasmita Guha Menon	Member and President	Remuneration for services per Project Budget agreed with Grantor	-	1,40,000
		Donation to Leher	-	98,000
Mr Ashley Menezes	Secretary's husband	Donation to Leher	22,05,000	14,50,000
Mr Madhusudan P Menon	President's husband	Donation to Leher	5,00,000	-
Ms Mandovi Guha Menon	President's daughter	Professional Charges for project related services	-	2,50,000

8 Figures of the previous period have been regrouped and recast where necessary.

Per our report of even date attached

For KOSHI & GEORGE
Chartered Accountants
Registration No. 003926N

E K Koshi
Partner
Membership No. 082287

4 January 2022, New Delhi



For and on behalf of the Governing Body of LEHER

Nicole Menezes
Secretary

Devasmita Menon
President

UDIN 22082287AAAAA2264



Koshi & George
CHARTERED ACCOUNTANTS

AUDITOR'S CERTIFICATE

We have audited the account of LEHER, a Society registered (Regn No. S-E/39/Distt.South-East/2013) under the Societies Registration Act of 1860 with the Registrar of Societies, South East District, Government of NCT of Delhi for the financial year ending the 31 March 2021 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. 2,20,778;
- (ii) foreign contribution of Rs 2,23,440 (Gross receipts) was received by the Association during the financial year 2020-21;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. Nil was received by the Association during the financial year 2020-21;
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2020-21 was Rs. 77,165;
- (v) Certified that the Association 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 11 of the Foreign Contribution (Regulation) Rules, 2011; the information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by us;
- (vii) the Association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

New Delhi
1 December 2021

UDIN 21082287AAAAEV4867

for **KOSHI & GEORGE**
Chartered Accountants
Registration No.-003926N



E K KOSHI
Partner
Membership No. 082287

LEHER

C-252 (Ground Floor), Defence Colony, New Delhi

Balance Sheet as at 31 March 2021 - FCRA

(all amounts are in Indian rupees)

Liabilities	As at 31 March 2021	As at 31 March 2020	Assets	As at 31 March 2021	As at 31 March 2020
General Fund			Fixed Assets	-	-
Opening Balance	-	-			
Add (Less): Assets purchased (sold) during the year	-	-	Current Assets		
	-	-	(a) Cash-in-hand	-	-
Unutilised Grants			(b) Bank balance		
Opening Balance	2,20,778	-	- in HDFC Bank	75,814	2,20,778
Add: Received during the year	2,23,440	2,20,778		75,814	2,20,778
Less: Expended during the year	(3,67,053)	-	(c) Advance	1,351	-
	77,165	2,20,778		77,165	2,20,778
	77,165	2,20,778		77,165	2,20,778

Per our report of even date attached

For **KOSHI & GEORGE**

Chartered Accountants

Registration No. 003926N

EK Koshi

Partner

Membership No. 082287



For and on behalf of the Governing Body of LEHER

Nicole Menezes

Secretary

Devesmita Menon

President

1 December 2021, New Delhi

UDIN 21082287AAAAEV4867

LEHER

C-252 (Ground Floor), Defence Colony, New Delhi

Income and Expenditure Statement for the year ended 31 March 2021 - FCRA

(all amounts are in Indian rupees)

Expenditure	Year ended 31 March 2021	Year ended 31 March 2020	Income	Year ended 31 March 2021	Year ended 31 March 2020
Child Protection Projects			Grants for Projects	2,23,440	2,20,778
A Strengthening Community Led CP					
(a) CLCP, Miracle Foundation	1,46,275	-	Excess of Expenditure over Income	1,43,613	-
	1,46,275	-			
B Special Initiatives					
(a) CH and Climate Change, Shadhika	1,42,778	-			
(b) CH and COVID19-Storytelling (AC), TDH	78,000	-			
	2,20,778	-			
Total Project Expenses (A+B)	3,67,053				
Excess of Income over Expenditure	-	2,20,778			
	3,67,053	2,20,778		3,67,053	2,20,778

Per our report of even date attached

For KOSHI & GEORGE

Chartered Accountants

Registration No. 003926N

E K Koshi

Partner

Membership No. 082287



For and on behalf of the Governing Body of LEHER

Nicole Menezes

Secretary

Devasmita Menon

President

1 December 2021, New Delhi

UDIN 21082287AAAAEV4867

LEHER

C-252 (Ground Floor), Defence Colony, New Delhi

Receipts and Payments Account for the year ended 31 March 2021 - FCRA

(all amounts are in Indian rupees)

Receipts	Year ended 31 March 2021	Year ended 31 March 2020	Payments	Year ended 31 March 2021	Year ended 31 March 2020
Opening Balance			Child Protection Projects		
(a) Cash	-	-	A Strengthening Community Led CP		
(b) Bank	2,20,778	-	(a) CLCP, Miracle Foundation	1,46,275	-
	2,20,778	-	B Special Initiatives	1,46,275	-
Grants for Projects	2,23,440	2,20,778	(a) CH and Climate Change, Shadhika	1,42,778	
			(b) CH and COVID19-Storytelling (AC), TDH	78,000	
				2,20,778	-
			Total Project Expenses (A+B)	3,67,053	
			Increase in current assets	1,351	
			Closing Balance		
			(a) Cash	-	-
			(b) Bank	75,814	2,20,778
				75,814	2,20,778
	4,44,218	2,20,778		4,44,218	2,20,778

Per our report of even date attached

For KOSHI & GEORGE

Chartered Accountants

Registration No. 003926N

F K Koshi

Partner

Membership No. 082287



For and on behalf of the Governing Body of LEHER



Nicole Menezes

Secretary



Debasmita Menon

President

1 December 2021, New Delhi

UDIN 21082287AAAAEV4867

The background is a solid light blue. In each of the four corners, there are decorative elements consisting of two parallel purple lines extending horizontally and two parallel purple lines extending vertically, creating a corner frame effect.

Financials

2021-2022

FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

Acknowledgement Number -549840440270922



We have examined the balance sheet of LEHER AAAAL7351A [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: **None**

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named Institution as at 31st March 2022 and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	ENATHICKAL KOSHI KOSHI
Membership Number	082287
Firm Registration Number	003926N
Date of Audit Report	27-Sep-2022
Place	182.69.179.155
Date	27-Sep-2022

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 1,05,27,649
2. Whether the Institution has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 14,35,645
4. Amount of income eligible for exemption under section 11(1)(c) (Give No	No

Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Not Applicable, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	Not Applicable, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	

(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	Not Applicable, -
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	Not Applicable, -
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	Not Applicable, -

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
----	--	----

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property	No
----	---	----

Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	Yes
----	--	-----

Sl. No.	Detail	Amount
1	Payment for services in connection with execution of a charitable project made to Ms Mandovi Guha Menon, daughter of the President	₹ 50,000

4.	Whether the services of the Institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
----	--	----

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
		No Records Added	

5.	Whether any share, security or other property was purchased by or on behalf of the Institution during the previous year from any such person? If so, give details thereof together with the consideration paid	No
----	--	----

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
		No Records Added	

6.	Whether any share, security or other property was sold by or on behalf of the Institution during the previous year to any such person? If so, give details thereof together with the consideration received	No
----	---	----

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
		No Records Added	

7.	Whether any income or property of the Institution was diverted	No
----	--	----

details thereof together with the amount of income or value of property so diverted

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
		No Records Added	

	No
8. Whether the income or property of the Institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	

Sl. No.	Name of the Person	Amount	Remarks
			No Records Added

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN
CONCERNS IN WHICH PERSONS

REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferenti al Shares	Number of Sweat Equity Shares	Nominal value of the investme nt	Income from the investme nt	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
				No	Records Added				

0

0

182.69.179.155

27-Sep-2022

Acknowledgement Number - 54984040270922

This form has been digitally signed by ENATHICKAL KOSHI KOSHI having PAN ABMPK2210P from IP Address 182.69.179.155 on 27-Sep-2022 08:35:25 PM

LEHER

C-252 (Ground Floor), Defence Colony, New Delhi

Balance Sheet as at 31 March 2022

(all amounts are in Indian rupees)

Liabilities	As at 31 March 2022	As at 31 March 2021	Assets	As at 31 March 2022	As at 31 March 2021
Capital			Fixed Assets (note 5)		
Corpus	10,00,000	10,00,000	Computers and Peripherals	1,33,150	1,33,150
			Less: Depreciation	(1,29,906)	(1,27,743)
Excess (Shortfall) of Income over Expenditure				3,244	5,407
Opening Balance	(6,68,168)	(4,14,843)			
Surplus (Deficit) for the year	14,33,482	(2,53,325)	Current Assets		
	7,65,314	(6,68,168)	Cash-in-hand	4,167	1,067
Current Liabilities			Bank Accounts	18,16,821	4,00,265
Tax Deducted at Source Payable	31,941	11,980	Loans and Advances		
Credit Balances in Imprest Accounts	62,192	70,927	(a) Imprest Balances	964	-
	94,133	82,907	(b) Tax Recoverable	34,251	8,000
				18,56,203	4,09,332
	18,59,447	4,14,739		18,59,447	4,14,739

Significant Accounting Policies and Notes to Financial Statements attached are an integral part of this statement

Per our report of even date attached

For KOSHI & GEORGE

Chartered Accountants

Registration No. 003926N

E K Koshi

Partner

Membership No. 082287

For and on behalf of the Governing Body of LEHER

Nicole Menon
Secretary

Devakritha Menon
President

29 September 2022, New Delhi

UDIN 22082287AVSAMN9529

<p style="text-align: center;">LEHER C-252 (Ground Floor), Defence Colony, New Delhi Income and Expenditure Statement for the year ended 31 March 2022 (all amounts are in Indian rupees)</p>				
Expenditure	Year ended 31 March 2022	Year ended 31 March 2021	Income	Year ended 31 March 2022
Child Protection Projects				Year ended 31 March 2021
A Strengthening Community Led CP			Donations (note 6.1)	20,10,000
(a) DCP and Umeed Kileher-COVID (Madhubani, Bihar)	64,84,251	16,39,789	Grants for Projects (note 6.2)	99,53,294
(b) Community-led Child Protection	2,92,165	1,46,275		
(c) Knowledge and Toolkits	23,63,388	2,48,190		
(d) Child Labour-Free Ecosystem (Pilot)	26,803	-		
(e) Illustrated Stories on CSA	-	1,50,000	Excess of Expenditure over income	2,53,325
	91,66,607	21,84,254		
B Communication on CP and EVAC				
(a) The Minor Project	1,60,000	45,13,303		
(b) Social Media	6,35,000	3,64,980		
(c) Collaborations	2,30,000	90,280		
	10,25,000	49,68,563		
C Capacity Building on CP				
(a) CH and COVID19 for DCPUs, NIPCCD	-	7,260		
		7,260		
D Special Initiatives				
(a) CH and Climate Change, Shadhika	-	1,42,778		
(b) CH and COVID19-Policy Brief	-	11,082		
(c) CH and COVID19-Storytelling (AC)	29,250	2,01,590		
(d) CH and NE Delhi-Research	-	87,300		
	29,250	4,42,750		
Total Project Expenses (A+B+C+D)	1,02,20,857	76,02,827		
Administration and Other Expenses				
Budgets and Proposals	1,48,311	1,52,760		
Travelling	11,678	1,122		
Email, Website and Logo	45,316	54,940		
Software	14,160	8,700		
Professional Charges	85,835	53,225		
Miscellaneous	1,492	2,325		
Depreciation	2,163	3,604		
	3,08,955	2,76,676		
Excess of income over Expenditure	14,33,482			
	1,19,63,294	78,79,503		
				1,19,63,294
				78,79,503

Significant Accounting Policies and Notes to Financial Statements attached are an integral part of this statement

Per our report of even date attached

For KOSHI B. GEORGE

Chartered Accountants

Registration No. 003926N

E K Koshi

Partner

Membership No. 082287

27 September 2022, New Delhi

UDIN 22082287 AYSAW9529



For and on behalf of the Governing Body of LEHER

Nicole Menon
Nicole Menon
Secretary

Divasmita Menon
Divasmita Menon
President

LEHER
C-252 (Ground Floor), Defence Colony, New Delhi
Receipts and Payments Account for the year ended 31 March 2022
(all amounts are in Indian rupees)

Receipts	Year ended 31 March 2022	Year ended 31 March 2021	Payments	Year ended 31 March 2022	Year ended 31 March 2021
Opening Balance			Child Protection Projects		
(a) Cash	1,067	1,067	A Strengthening Community Led CP		
(b) Bank	4,00,265	6,44,487	(a) District Child Protection Program (Madhubani, Bihar)	64,84,251	16,39,789
	4,01,333	6,45,554	(b) Community-led Child Protection	2,92,165	1,46,275
Donations (note 6.1)	20,10,000	27,05,000	(c) Knowledge and Toolkits	23,63,388	2,48,190
Grants for Projects (note 6.2)	99,53,294	49,21,178	(d) Child Labour-Free Ecosystem (Pilot)	26,803	-
			(e) Illustrated Stories on CSA		1,50,000
Increase in current liabilities				91,66,607	21,84,254
Decrease in loans and advances	11,225	2,026	B Communication on CP and EVAC		
		3,473	(a) The Minor Project	1,60,000	45,13,303
			(b) Social Media	6,35,000	3,64,980
			(c) Collaborations	2,30,000	90,280
				10,25,000	49,68,563
			C Capacity Building on CP		
			(a) CH and COVID19 for DCPUs, NIPCCD		7,760
					7,760
			D Special Initiatives		
			(a) CH and Climate Change, Shadhika	-	1,42,778
			(b) CH and COVID19- Policy Brief	-	11,032
			(c) CH and COVID19-Storytelling (AC)	29,250	2,01,590
			(d) CH and NE Delhi-Research	-	87,300
				29,250	4,42,750
			Total Project Expenses (A+B+C+D)	1,02,20,857	76,02,827
			Administration and Other Expenses		
			Budgets and Proposals	1,48,311	1,52,750
			Travelling	11,678	1,122
			Email, Website and Logo	45,316	54,940
			Software	14,160	8,700
			Professional Charges	85,835	53,225
			Miscellaneous	1,482	2,425
				3,06,792	2,73,072
			Increase in loans and advances		
			Closing Balance	27,215	
			(a) Cash	4,167	1,067
			(b) Bank	19,16,821	4,00,265
				18,70,958	4,01,333
	1,23,75,852	82,77,231		1,23,75,852	82,77,231

Significant Accounting Policies and Notes to Financial Statements attached are an integral part of this statement

Per our report of even date attached

For KOSHI & CO. GEORGE

Chartered Accountants

Registration No. C-1089/2017

C. K. Koshi

Partner

Membership No. 032287

27 September 2022, New Delhi

UDIN 22082237AYSAMN9529

For and on behalf of the Governing Body of LEHER

Nicole M. Gies
Secretary

Debasmita Mondal

Significant Accounting Policies and Notes to Financial Statements

For the year ended 31 March 2022

(all amounts are in Indian rupees)

1 Nature of Activities and Legal Status

Leher is a child rights organization working to make child protection a shared responsibility. It envisions a society where caring families, alert communities and responsive governments come together to ensure the rights and protection of all children.

Leher is a non-profit organisation. It is registered as a Society under the Societies Registration Act, 1860 effective 1 July 2013. The registration was accorded by Certificate of Registration No. S-E/39/ Distt. South-East/2013 issued by the Registrar of Societies, South-East District, Government of NCT of Delhi.

2 Income Tax Status

Leher has been granted the following registrations under the Income Tax Act, 1961

(a) registration under section 12A read with section 12AA originally granted vide letter number NQ.DIT (E) I 2013-14/ DEL-LR23336-02122013 2458 dated 02/12/2013 issued by the Director of Income Tax (Exemption), Delhi and subsequently by Order for Registration dated 23 September 2021 bearing Unique Registration Number AAAAL7351AE20219 granting registration from AY 2022-23 to AY 2026-27 ; and

(b) registration under section 80G vide letter number NQ.DIT (E) I 2014-15/ DEL-LE25203-28042014 4062 dated 28/04/2014 issued by the Director of Income Tax (Exemption), Delhi and subsequently by Order for Approval dated 23 September 2021 bearing Unique Registration Number AAAAL7351AE20217 granting approval from AY 2022-23 to AY 2026-27

3 FCRA Registration

Leher has been granted registration under the Foreign Contribution (Regulation) Act, 2010 vide letter no.0100011422018 dated 10 April 2019 of the Ministry of Home Affairs under the category "Social". Its FCRA registration number is 231661834. The designated bank account for receipt of foreign contributions has changed from account number 50200027722300 in HDFC Bank Limited, HS-10 Central Park, Kailash Colony Market, Delhi 110048 to account number 00000040056176404 in State Bank of India, 11 Sansad Marg, New Delhi 110001 which was opened on 5 March 2021 following a Government directive that all FCRA designated bank accounts be maintained only in State Bank of India, Sansad Marg, New Delhi. The account in HDFC Bank is now a utilisation account.

4 Significant Accounting Policies

4.1 Basic Accounting Policy

The financial statements have been prepared on cash basis of accounting. This basis differs from generally accepted accounting principles because revenues and the related assets are recognised when received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred. Accordingly, non-cash transactions are not recognised except for items such as -

- (a) depreciation;
- (b) unpaid expense claims; and
- (c) statutory dues

4.2 Historical Cost Convention

Historical Cost Convention has been followed in preparing the financial statements. Assets have been recorded at their original cost and liabilities valued at the amount initially received in exchange for the obligation. None of the assets or liabilities has been subsequently revalued.

4.3 Expenditure Accounting

Expenditure is broadly accounted under two heads viz.

- (a) Child Protection Projects
- (b) Administration and Other expenses

Expenses that are directly identifiable to a Child Protection Project are accounted under that Project. These also include certain expenses which are allocated to projects on an appropriate basis. Example: Consultants' Charges are allocated to projects based on time spent by the Consultants on the projects. Expenses of a general nature that relate to the Society as a whole are shown against appropriate heads under Administration and Other Charges.



Significant Accounting Policies and Notes to Financial Statements

For the year ended 31 March 2022

(all amounts are in Indian rupees)

4.4 Fixed Assets

Fixed assets are stated at cost of acquisition or construction less accumulated depreciation. Cost of acquisition or construction is inclusive of freight, duties, taxes and other incidental expenses.

Assets purchased for projects are not capitalised and are charged as expenses of the project.

4.5 Depreciation

Depreciation is provided on fixed assets by the Written Down Value method at rates and to the extent specified under the Income-tax Act, 1961.

5 Fixed Assets

Assets	Cost				Accumulated Depreciation			Written Down Value	
	As at 31 March 2021	Additions Apr'21 to Sep'21	Additions Oct'21 to Mar'22	As at 31 March 2022	As at 31 March 2021	For the year	As at 31 March 2022	As at 31 March 2022	As at 31 March 2021
TANGIBLE ASSETS									
Computers and Peripherals									
Laptop	1,19,800	-	-	1,19,800	1,14,467	2,133	1,16,600	3,200	5,333
Printer	13,350	-	-	13,350	13,276	29	13,305	44	74
	1,33,150	-	-	1,33,150	1,27,743	2,163	1,29,906	3,244	5,407
Previous Year	1,33,150	-	-	1,33,150	1,24,139	3,604	1,27,743	5,407	9,011

6 Donations and Grants

Donor/ Grantor

Project

Year ended
31 March 2022

Year ended
31 March 2021

6.1 Donations

6.1.1 FCRA

6.1.2 Non-FCRA

Mr Ashley Menezes
Mr Madhusudhan P
Mr Rohit Jacob Mathew



20,00,000	22,05,000
-	5,00,000
10,000	-
20,10,000	27,05,000
20,10,000	27,05,000

6.2 Grants for Projects

6.2.1 FCRA

The Miracle Foundation, Inc.
Milaap Social Ventures USA
PRAXIS UK
Miracle Foundation India

DCPP and UmeedKiLeher-COVID (Madhubani, Bihar)
DCPP and UmeedKiLeher-COVID (Madhubani, Bihar)
Child Labour-Free Ecosystem (Pilot)
Community-led Child Protection

15,18,698	-
4,82,834	-
5,92,320	-
-	2,23,440
25,93,852	2,23,440

Significant Accounting Policies and Notes to Financial Statements
For the year ended 31 March 2022
(all amounts are in Indian rupees)

Donor/ Grantor	Project	Year ended 31 March 2022	Year ended 31 March 2021
Grants for Projects			
6.2.2 Non-FCRA			
UNICEF	The Minor Project	-	43,40,489
UNICEF	Strengthening of ICPS, Maharashtra	-	19,000
UNICEF	Knowledge and Toolkits	19,46,500	-
Childline India Foundation	Knowledge and Toolkits	6,20,000	-
Azim Premji Philanthropic Initiatives	DCPP and UmeedKileher-COVID (Madhubani, Bihar)	20,00,000	-
MILAAP Crowd Funding	DCPP and UmeedKileher-COVID (Madhubani, Bihar)	7,85,481	-
Mr Kunal K Shroff	DCPP and UmeedKileher-COVID (Madhubani, Bihar)	10,00,000	-
Mr Shashshekhar B Pandit	DCPP and UmeedKileher-COVID (Madhubani, Bihar)	2,00,000	-
Mr Amavaz Rohinton Aga	DCPP and UmeedKileher-COVID (Madhubani, Bihar)	2,00,000	-
Mr Sanjiv D Kaul	DCPP and UmeedKileher-COVID (Madhubani, Bihar)	1,26,480	-
Mr Kabir K Thakur	DCPP and UmeedKileher-COVID (Madhubani, Bihar)	1,00,000	-
Ellargi Trust	DCPP and UmeedKileher-COVID (Madhubani, Bihar)	1,00,000	-
Other Contributors (less than Rs 1 Lakh)	DCPP and UmeedKileher-COVID (Madhubani, Bihar)	2,54,730	-
Maharashtra State Child Protection Society	Strengthening of ICPS, Maharashtra	-	14,500
terre des hommes, Kolkotta	Illustrated Stories on CSA	26,251	3,23,749
		73,59,442	46,97,738
		99,53,294	49,21,178
7 Related Party Transactions			
Name	Relationship	Nature of transaction	
Mr Ashley Menezes	Secretary's husband	Donation to Leher	20,00,000
Mr Madhusudan P Menon	President's husband	Donation to Leher	22,05,000
Ms Mandovi Guha Menon	President's daughter	Professional Charges for project	5,00,000
			50,000

8 Figures of the previous period have been regrouped and recast where necessary

Per our report of even date attached

For KOSH & GEORGE

Chartered Accountants

Registration No. 003926N

E K Koshi

Partner

Membership No. 082287

27 September 2022, New Delhi

UDIN 22082287AVSAMN 9529

For and on behalf of the Governing Body of LEHER

Nicole Menezes
Secretary

Devssmita Menon
President

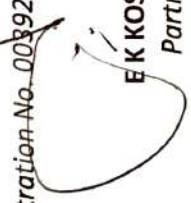
AUDITOR'S CERTIFICATE

We have audited the account of LEHER, a Society registered (Regn No. S-E/39/Distt.South-East/2013) under the Societies Registration Act of 1860 with the Registrar of Societies, South East District, Government of NCT of Delhi for the financial year ending the 31 March 2022 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. 77,165;
- (ii) foreign contribution of Rs 25,93,852 (Gross receipts) was received by the Association during the financial year 2021-22;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. Nil was received by the Association during the financial year 2021-22;
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 2021-22 was Rs. 5,65,517;
- (v) the Association 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 11 of the Foreign Contribution (Regulation) Rules, 2011;
- (vi) the information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by us;
- (vii) the Association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

New Delhi
19 December 2022

for **KOSHI & GEORGE**
Chartered Accountants
Registration No. 003926N



E K KOSHI
Partner
Membership No. 082287



UDIN 22082287BFRMEW5655

LEHER

C-252 (Ground Floor), Defence Colony, New Delhi

Balance Sheet as at 31 March 2022 - FCRA

(all amounts are in Indian rupees)

Liabilities	As at	As at	Assets	As at	As at
	31 March 2022	31 March 2021		31 March 2022	31 March 2021
Capital			Fixed Assets		
Excess (Shortfall) of Income over Expenditure			Current Assets		
Opening Balance	77,165	2,20,778	Bank Accounts	5,65,517	75,814
Surplus (Deficit) for the year	4,88,352	(1,43,613)	Intra-Unit balance	-	1,351
	5,65,517	77,165		5,65,517	77,165
	5,65,517	77,165		5,65,517	77,165

Significant Accounting Policies and Notes to Financial Statements attached are an integral part of this statement

Per our report of even date attached

For KOSHI & GEORGE

Chartered Accountants

Registration No. 003926N

E K Koshi

Partner

Membership No. 082287



19 December 2022, New Delhi

UDIN 22082287BFRMEW5655

For and on behalf of the Governing Body of LEHER

Nicole Meneses

Secretary

Devasmita Menon

President

LEHER
C-252, Defence Colony
New Delhi-110 024
Tel : 011-41652124

LEHER C-252 (Ground Floor), Defence Colony, New Delhi Income and Expenditure Statement for the year ended 31 March 2022 - FCRA (all amounts are in Indian rupees)					
Expenditure	Year ended 31 March 2022	Year ended 31 March 2021	Income	Year ended 31 March 2022	Year ended 31 March 2021
Child Protection Projects					
A Strengthening Community Led CP			Grants for Projects (note 5)	25,93,852	2,23,440
(a) DCPD and UmeedKLeher-COVID (Madhubani, Bihar)	20,01,532	-	Excess of Expenditure over Income		1,43,613
(b) Community-led Child Protection	77,165	1,46,275			
(c) Child Labour-Free Ecosystem (Pilot)	26,803	-			
	21,05,500	1,46,275			
B Special Initiatives					
(a) CH and Climate Change, Shadhika	-	1,42,778			
(b) CH and COVID19-Storytelling (AC)	-	78,000			
	-	2,20,778			
Total Project Expenses (A+B+C+D)	21,05,500	3,67,053			
Administration and Other Expenses	-	-			
Excess of Income over Expenditure	4,88,352				
	25,93,852	3,67,053		25,93,852	3,67,053

Significant Accounting Policies and Notes to Financial Statements attached are an integral part of this statement

Per our report of even date attached

For KOSHI & GEORGE

Chartered Accountants

Registration No. 003926N

E K Koshi

Partner

Membership No. 082287

19 December 2022, New Delhi

UDIN 220822878FRMEWS655



For and on behalf of the Governing Body of LEHER

Nicole Meneses

Nicole Meneses
Secretary

Devasmita Menon

Devasmita Menon
President

LEHER
C-252, Defence Colony
New Delhi-110 024
Tel.: 011-41552121

LEHER C-252 (Ground Floor), Defence Colony, New Delhi Receipts and Payments Account for the year ended 31 March 2022 - FCRA (all amounts are in Indian rupees)					
Receipts	Year ended 31 March 2022	Year ended 31 March 2021	Payments	Year ended 31 March 2022	Year ended 31 March 2021
Opening Balance			Child Protection Projects		
(a) Cash	-	-	A Strengthening Community Led CP		
(b) Bank	75,814	2,20,778	(a) District Child Protection Program (Madhubani, Bihar)	20,01,532	-
	75,814	2,20,778	(b) Community-led Child Protection	77,165	1,46,275
			(c) Child Labour-Free Ecosystem (Pilot)	26,803	-
				21,05,500	1,46,275
Grants for Projects (note 5)	25,93,852	2,23,440	B Special Initiatives		
Decrease in loans and advances	1,351	-	(a) CH and Climate Change, Shadhika	-	1,42,778
			(b) CH and COVID19-Storytelling (AC)	-	78,000
				-	2,20,778
			Total Project Expenses (A+B+C+D)	21,05,500	3,67,053
			Administration and Other Expenses	-	-
			Increase in loans and advances	-	1,351
			Closing Balance		
			(a) Cash	-	-
			(b) Bank	5,65,517	75,814
				5,65,517	75,814
	26,71,017	4,44,218		26,71,017	4,44,218

Significant Accounting Policies and Notes to Financial Statements attached are an integral part of this statement

Per our report of even date attached

For **KOSHI & GEORGE**
Chartered Accountants
Registration No. 003926N

E K Koshi
Partner
Membership No. 052287
19 December 2022, New Delhi
UDIN 22082287BFRMEWS655



For and on behalf of the Governing Body of LEHER

Nicole Menezes
Secretary

Devasmita Mervon
President

www.leher.org

