



**2021-2022**

# **FINANCIAL REPORT**

Leher

# 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 details)	No



**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
<b>Capital</b>			<b>Fixed Assets (note 5)</b>		
Corpus	10,00,000	10,00,000	Computers and Peripherals	1,33,150	1,33,150
<b>Excess (Shortfall) of Income over Expenditure</b>			Less: Depreciation	(1,29,906)	(1,27,743)
Opening Balance	(6,68,168)	(4,14,843)		3,244	5,407
Surplus (Deficit) for the year	14,33,482	(2,53,325)	<b>Current Assets</b>		
	7,65,314	(6,68,168)	Cash-in-hand	4,167	1,067
<b>Current Liabilities</b>			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
	<b>18,59,447</b>	<b>4,14,739</b>		<b>18,59,447</b>	<b>4,14,739</b>

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



27 September 2022, New Delhi

UDIN 22082287AVSAMN9529

For and on behalf of the Governing Body of LEHER

Nicole Menezes  
Secretary

Devasmita Menon  
President

**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)

Expenditure	Year ended 31 March 2022	Year ended 31 March 2021	Income	Year ended 31 March 2022	Year ended 31 March 2021
<b>Child Protection Projects</b>					
<b>A Strengthening Community Led CP</b>			Donations (note 6.1)	20,10,000	27,05,000
(a) DCPD and UmeedKileher-COVID (Madhubani, Bihar)	64,84,251	16,39,789	Grants for Projects (note 6.2)	99,53,294	49,21,178
(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			
	91,66,607	21,84,254	Excess of Expenditure over Income		2,53,325
<b>B Communication on CP and EVAC</b>					
(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			
<b>C Capacity Building on CP</b>					
(a) CH and COVID19 for DCPUs, NIPCCD	-	7,260			
	-	7,260			
<b>D Special Initiatives</b>					
(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			
<b>Total Project Expenses (A+B+C+D)</b>	<b>1,02,20,857</b>	<b>76,02,827</b>			
<b>Administration and Other Expenses</b>					
Budgets and Proposals	1,48,311	1,52,760			
27 September 2022, New Delhi	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			
<b>Excess of Income over Expenditure</b>	<b>14,33,482</b>				
	<b>1,19,63,294</b>	<b>78,79,503</b>		<b>1,19,63,294</b>	<b>78,79,503</b>

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

27 September 2022, New Delhi

UDIN 22082287AVSAMN9529



For and on behalf of the Governing Body of LEHER

*Nicole Menezes*  
**Nicole Menezes**  
Secretary

*Devasmita Menon*  
**Devasmita 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			<b>Child Protection Projects</b>		
(a) Cash	1,067	1,067	<b>A Strengthening Community Led CP</b>		
(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	11,225	2,026	<b>B Communication on CP and EVAC</b>	91,66,607	21,84,254
Decrease in loans and advances	-	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
			<b>C Capacity Building on CP</b>	10,25,000	49,68,563
			(a) CH and COVID19 for DCPUs, NIPCCD	-	7,260
			<b>D Special Initiatives</b>	-	7,260
			(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
			<b>Total Project Expenses (A+B+C+D)</b>	29,250	4,42,750
			<b>Administration and Other Expenses</b>	1,02,20,857	76,02,827
			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
			Increase in loans and advances	3,06,792	2,73,072
			<b>Closing Balance</b>	27,215	
			(a) Cash	4,167	1,067
			(b) Bank	18,16,821	4,00,265
				18,20,988	4,01,332
	<b>1,23,75,852</b>	<b>82,77,231</b>		<b>1,23,75,852</b>	<b>82,77,231</b>

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

27 September 2022, New Delhi  
UDIN 22082287AVSAMN9529



For and on behalf of the Governing Body of LEHER

*Nicole Menezes*  
**Nicole Menezes**  
Secretary

*Devasmita Menon*  
**Devasmita Menon**  
President

# 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 2021
<b>TANGIBLE ASSETS</b>								
<b>Computers and Peripherals</b>								
Laptop	1,19,800	-		1,19,800	1,14,467	2,133	1,16,600	3,200
Printer	13,350	-	-	13,350	13,276	29	13,306	44
	<b>1,33,150</b>	-	-	<b>1,33,150</b>	<b>1,27,743</b>	<b>2,163</b>	<b>1,29,906</b>	<b>3,244</b>
Previous Year	<b>1,33,150</b>	-	-	<b>1,33,150</b>	<b>1,24,139</b>	<b>3,604</b>	<b>1,27,743</b>	<b>5,407</b>
							<b>5,407</b>	<b>9,011</b>

## 6 Donations and Grants

### Donor/ Grantor

### Project

### 6.1 Donations

#### 6.1.1 FCRA

#### 6.1.2 Non-FCRA

Mr Ashley Menezes  
Mr Madhusudhan P  
Mr Rohit Jacob Mathew



### 6.2 Grants for Projects

#### 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

Year ended 31 March 2022	Year ended 31 March 2021
-	-
20,00,000	22,05,000
-	5,00,000
10,000	-
<b>20,10,000</b>	<b>27,05,000</b>
<b>20,10,000</b>	<b>27,05,000</b>
15,18,698	-
4,82,834	-
5,92,320	-
-	2,23,440
<b>25,93,852</b>	<b>2,23,440</b>

# 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
<b>Grants for Projects</b>			
<b>6.2.2 Non-FCRA</b>			
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
		<b>73,59,442</b>	<b>46,97,738</b>
		<b>99,53,294</b>	<b>49,21,178</b>

## 7 Related Party Transactions

Name	Relationship	Nature of transaction		
Mr Ashley Menezes	Secretary's husband	Donation to Leher	20,00,000	22,05,000
Mr Madhusudan P Menon	President's husband	Donation to Leher	-	5,00,000
Ms Mandovi Guha Menon	President's daughter	Professional Charges for project	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



27 September 2022, New Delhi

UDIN 22082287AVSAMN9529

For and on behalf of the Governing Body of LEHER

Nicole Menezes  
Secretary

Devasmita Menon  
President



**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

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Per our report of even date attached

For KOSHI &amp; 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 Menezes  
 Secretary

  
 Devasmita Menon  
 President

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



<b>LEHER</b> C-252 (Ground Floor), Defence Colony, New Delhi <b>Income and Expenditure Statement for the year ended 31 March 2022 - FCRA</b> (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			Grants for Projects (note 5)	25,93,852	2,23,440
A Strengthening Community Led CP			Excess of Expenditure over Income		1,43,613
(a) DCPD and UmeedKileher-COVID (Madhubani, Bihar)	20,01,532	-			
(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

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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 22082287BFRMEWS655



For and on behalf of the Governing Body of LEHER

*Nicole Menezes*

Nicole Menezes

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	-
Grants for Projects (note 5)	25,93,852	2,23,440		21,05,500	1,46,275
Decrease in loans and advances	1,351	-	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	-	-
			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

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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 Menezes  
Secretary

Devasmita Menon  
President



## Significant Accounting Policies and Notes on Accounts

Year ended 31 March 2022

(all amounts are in Indian rupees)

### 1 Nature of Activities and Legal Status

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### 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

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### 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.

LEHER  
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Tel: 011-41552121



**Significant Accounting Policies and Notes on Accounts**  
**Year ended 31 March 2022**  
(all amounts are in Indian rupees)

**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.

**5 Donations and Grants**

Donor/ Grantor

Project

Year ended  
31 March 2022

Year ended  
31 March 2021

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

6 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

19 December 2022, New Delhi

UDIN 22082287BFRMEW5655

For and on behalf of the Governing Body of LEHER

Nicole Menezes  
Secretary

Devasmita Menon  
President

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