



FINANCIAL REPORT

2022- 2023



Acknowledgement Number:433434750231023

FORM NO. 10B

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of Leher [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

- (a) The details of Founder/ Member of Society/ Member of Governing Council/ Office Bearer and of Specified Persons given at Points 10 and 41 are as furnished by the Society based on information available with them

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 fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2023; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2023.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

New Delhi

21-Sep-2023

Enathickal Koshi Koshi

ARCA082287

0003926N

B1/ # 3 and 4 CSC (1st Floor), Vasant Kunj, New Delhi-110070

182.69.177.228

LEHER

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

Balance Sheet as at 31 March 2023

(all amounts are in Indian rupees)

Liabilities	As at 31 March 2023	As at 31 March 2022	Assets	As at 31 March 2023	As at 31 March 2022
Capital			Fixed Assets (note 5)		
Corpus	10,00,000	10,00,000	Computers and Peripherals	1,33,150	1,33,150
			Less: Depreciation	(1,31,204)	(1,29,906)
Excess (Shortfall) of Income over Expenditure				1,946	3,244
Opening Balance	7,65,314	(6,68,168)	Current Assets		
Surplus (Deficit) for the year	93,14,309	14,33,482	Cash-in-hand	4,167	4,167
	1,00,79,623	7,65,314	Bank Accounts	1,09,54,074	18,16,821
Current Liabilities			Loans and Advances		
Tax Deducted at Source Payable	1,66,528	31,941	(a) Imprest Balances	79,213	964
Credit Balances in Imprest Accounts	500	62,192	(b) Project advances	1,73,000	-
	1,67,028	94,133	(c) Tax Recoverable	34,251	34,251
				1,12,44,705	18,56,203
	1,12,46,651	18,59,447		1,12,46,651	18,59,447

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



21 September 2023, New Delhi

UDIN 23082287BGZCZH8291

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 2023

(all amounts are in Indian rupees)

Expenditure	Year ended 31 March 2023	Year ended 31 March 2022	Income	Year ended 31 March 2023	Year ended 31 March 2022
Child Protection Projects					
A Strengthening Community Led CP			Donations (note 6.1)	7,95,000	20,10,000
(a) DCP and UmeedKiLeher-COVID (Madhubani, Bihar)	5,42,733	64,84,251	Grants for Projects (note 6.2)	2,22,61,977	99,53,294
(b) Community-led Child Protection	4,000	2,92,165			
(c) Knowledge and Toolkits	4,15,000	23,63,388			
(d) Child Labour-Free Ecosystem (Pilot)	9,73,197	26,803			
(e) Restorative Justice	21,678	-			
(f) Safe Spaces where childhood thrives, Odisha	21,94,870	-			
(g) Neev Transform Collective, Maharashtra	69,80,691	-			
(h) Child Friendly Spaces, Srinagar, J&K	22,97,779	-			
	1,34,29,948	91,66,607			
B Communication on CP and EVAC					
(a) The Minor Project	-	1,60,000			
(b) Social Media	2,23,000	6,35,000			
(c) Collaborations	-	2,30,000			
	2,23,000	10,25,000			
C Capacity Building on CP	-	-			
D Special Initiatives					
(a) CH and COVID19-Storytelling (AC)	-	29,250			
	-	29,250			
Total Project Expenses (A+B+C+D)	1,36,52,948	1,02,20,857			
Administration and Other Expenses					
Budgets and Proposals	37,759	1,48,311			
Travel and Conveyance	-	11,678			
Email, Website and Logo	30,303	45,316			
Software	-	14,160			
Professional Charges	20,000	85,835			
Miscellaneous	360	1,492			
Depreciation	1,298	2,163			
	89,720	3,08,955			
Excess of Income over Expenditure	93,14,309	14,33,482			
	2,30,56,977	1,19,63,294		2,30,56,977	1,19,63,294

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Chartered Accountants

Registration No. 003926N

E K Koshi

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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 2023 (all amounts are in Indian rupees)					
Receipts	Year ended 31 March 2023	Year ended 31 March 2022	Payments	Year ended 31 March 2023	Year ended 31 March 2022
Opening Balance			Child Protection Projects		
(a) Cash	4,167	1,067	A Strengthening Community Led CP		
(b) Bank	18,16,821	4,00,266	(a) DCP and UmeedKiLeher-COVID (Madhubani, Bihar)	5,42,733	64,84,251
	18,20,988	4,01,333	(b) Community-led Child Protection	4,000	2,92,165
			(c) Knowledge and Toolkits	4,15,000	23,63,388
Donations (note 6.1)	7,95,000	20,10,000	(d) Child Labour-Free Ecosystem (Pilot)	9,73,197	26,803
Grants for Projects (note 6.2)	2,22,61,977	99,53,294	(e) Restorative Justice	21,678	-
			(f) Safe Spaces where childhood thrives, Odisha	21,94,870	-
Increase in current liabilities	72,895	11,225	(g) Neev Transform Collective, Maharashtra	69,80,691	-
			(h) Child Friendly Spaces, Srinagar, J&K	22,97,779	-
				1,34,29,948	91,66,607
			B Communication on CP and EVAC		
			(a) The Minor Project	-	1,60,000
			(b) Social Media	2,23,000	6,35,000
			(c) Collaborations	-	2,30,000
				2,23,000	10,25,000
			C Capacity Building on CP	-	-
			D Special Initiatives		
			(a) CH and COVID19-Storytelling (AC)	-	29,250
				-	29,250
			Total Project Expenses (A+B+C+D)	1,36,52,948	1,02,20,857
			Administration and Other Expenses		
			Budgets and Proposals	37,759	1,48,311
			Travelling	-	11,678
			Email, Website and Logo	30,303	45,316
			Software	-	14,160
			Professional Charges	20,000	85,835
			Miscellaneous	360	1,492
				88,422	3,06,792
			Increase in loans and advances	2,51,249	27,215
			Closing Balance		
			(a) Cash	4,167	4,167
			(b) Bank	1,09,54,074	18,16,821
				1,09,58,241	18,20,988
	2,49,50,860	1,23,75,852		2,49,50,860	1,23,75,852

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

21 September 2023, New Delhi
UDIN 23082287BGZCZH8291



For and on behalf of the Governing Body of LEHER

Nicole Menezes
Secretary

Devashmita Menon
President

Significant Accounting Policies and Notes to Financial Statements

For the year ended 31 March 2023

(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 FCRA Account for receipt of foreign contributions is 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 receipts of foreign contributions be received only through an account maintained in State Bank of India, Sansad Marg, New Delhi. Bank account number 50200027722300 in HDFC Bank Limited, HS-10 Central Park, Kailash Colony Market, Delhi 110048 is another FCRA Account of Leher maintained only for keeping and utilising foreign contributions.

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 2023

(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 2022	Additions Apr'22 to Sep'22	Additions Oct'22 to Mar'23	As at 31 March 2023	As at 31 March 2022	For the year	As at 31 March 2023	As at 31 March 2022
TANGIBLE ASSETS								
Computers and Peripherals								
Laptop	1,19,800	-		1,19,800	1,16,600	1,280	1,17,880	1,920
Printer	13,350	-	-	13,350	13,306	18	13,324	26
	1,33,150	-	-	1,33,150	1,29,906	1,298	1,31,204	1,946
Previous Year	1,33,150	-	-	1,33,150	1,27,743	2,163	1,29,906	3,244

6 Donations and Grants

Donor/ Grantor

Project

6.1 Donations

6.1.1 FCRA

6.1.2 Non-FCRA

Mr Ashley Menezes

Mr Nitin Enathickal Koshi

Mr Rohit Jacob Mathew

Year ended 31 March 2023	Year ended 31 March 2022
-	-
7,50,000	20,00,000
35,000	-
10,000	10,000
7,95,000	20,10,000
7,95,000	20,10,000

6.2 Grants for Projects

6.2.1 FCRA

UBS Optimus Foundation

Paul Hamlyn Foundation

PRAXIS UK

tdh Deutschland e.V.

The Miracle Foundation, Inc.

Milaap Social Ventures USA

Neev Transform Collective, Maharashtra

Safe Spaces where childhood thrives, Odisha

Child Labour-Free Ecosystem (Pilot)

Child Rights, Alt Report

DCPP and UmeedKileher-COVID (Madhubani, Bihar)

DCPP and UmeedKileher-COVID (Madhubani, Bihar)

1,54,71,347	-
31,01,000	-
4,06,500	5,92,320
1,16,730	-
-	15,18,698
-	4,82,834
1,90,95,577	25,93,852



Significant Accounting Policies and Notes to Financial Statements

For the year ended 31 March 2023

(all amounts are in Indian rupees)

Donor/ Grantor	Project	Year ended 31 March 2023	Year ended 31 March 2022
Grants for Projects			
6.2.2 Non-FCRA			
UNICEF	Knowledge and Toolkits	(100)	19,46,500
UNICEF	Child Friendly Spaces, J&K	27,16,500	-
Childline India Foundation	Knowledge and Toolkits	-	6,20,000
Childline India Foundation	Capacity Building of CIF and CHILDLINES	4,50,000	-
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
terre des hommes, Kolkotta	Illustrated Stories on CSA	-	26,251
		31,66,400	73,59,442
		2,22,61,977	99,53,294
7 Related Party Transactions			
Name	Relationship	Nature of transaction	
Mr Ashley Menezes	Secretary's husband	Donation to Leher	7,50,000 20,00,000
Ms Mandovi Guha Menon	President's daughter	Professional Charges for project related services	- 50,000
Ms Nicole Menezes	Member and Secretary	Remuneration for services per Project Budget agreed with Grantor	7,05,000 -

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



21 September 2023, New Delhi

UDIN 23082287BGZCZH8291

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 2023 - FCRA

(all amounts are in Indian rupees)

Liabilities	As at 31 March 2023	As at 31 March 2022	Assets	As at 31 March 2023	As at 31 March 2022
Capital	-	-	Fixed Assets	-	-
Unexpended Grant			Current Assets		
Balance on 31 March 2022	5,65,517	77,165	Bank Accounts	95,19,379	5,65,517
Addition for the year	89,81,449	4,88,352	Loans and Advances		
	95,46,966	5,65,517	(a) Imprest Balances	30,311	-
			(b) Project advances	1,23,000	-
Current Liabilities				96,72,690	5,65,517
Tax Deducted at Source Payable	1,18,926	-			
Credit Balances in Imprest Accounts	6,798	-			
	1,25,724	-			
	96,72,690	5,65,517		96,72,690	5,65,517

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. Q03926N

E K Koshi

Partner

Membership No. 082287



For and on behalf of LEHER

Nicole Menezes
Secretary

Devasmita Menon
President

21 September 2023, New Delhi

UDIN 23082287BGZCZL8788

LEHER

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

Income and Expenditure Statement for the year ended 31 March 2023 - FCRA
(all amounts are in Indian rupees)

Expenditure	Year ended 31 March 2023	Year ended 31 March 2022	Income	Year ended 31 March 2023	Year ended 31 March 2022
Child Protection Projects			Grants for Projects (note 5)	1,90,95,577	25,93,852
A Strengthening Community Led CP					
(a) DCPD and UmeedKiLeher-COVID (Madhubani, Bihar)	-	20,01,532			
(b) Community-led Child Protection	-	77,165			
(c) Child Labour-Free Ecosystem (Pilot)	9,73,197	26,803			
(d) Safe Spaces where childhood thrives, Odisha	21,94,870	-			
(e) Neev Transform Collective, Maharashtra	69,46,061	-			
	1,01,14,128	21,05,500			
B Communication on CP and EVAC	-	-			
C Capacity Building on CP	-	-			
D Special Initiatives	-	-			
Total Project Expenses (A+B+C+D)	1,01,14,128	21,05,500			
Administration and Other Expenses	-	-			
Excess of Income over Expenditure (Unexpended Grant)	89,81,449	4,88,352			
	1,90,95,577	25,93,852		1,90,95,577	25,93,852

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21 September 2023, New Delhi

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Nicole Menezes
Secretary

For and on behalf of LEHER

Devasmita Menon
President

LEHER C-252 (Ground Floor), Defence Colony, New Delhi Receipts and Payments Account for the year ended 31 March 2023 - FCRA (all amounts are in Indian rupees)					
Receipts	Year ended 31 March 2023	Year ended 31 March 2022	Payments	Year ended 31 March 2023	Year ended 31 March 2022
Opening Balance	-	-	Child Protection Projects		
(a) Cash	5,65,517	75,814	A Strengthening Community Led CP		
(b) Bank	5,65,517	75,814	(a) DCP and UmeedKiLeher-COVID (Madhubani, Bihar)	-	20,01,532
			(b) Community-led Child Protection	-	77,165
			(c) Child Labour-Free Ecosystem (Pilot)	9,73,197	26,803
Grants for Projects (note 5)	1,90,95,577	25,93,852	(d) Safe Spaces where childhood thrives, Odisha	21,94,870	-
			(e) Neev Transform Collective, Maharashtra	69,46,061	-
Increase in current liabilities	1,25,724	1,351		1,01,14,128	21,05,500
			B Communication on CP and EVAC	-	-
			C Capacity Building on CP	-	-
			D Special Initiatives	-	-
			Total Project Expenses (A+B+C+D)	1,01,14,128	21,05,500
			Administration and Other Expenses	-	-
			Increase in loans and advances	1,53,311	-
			Closing Balance		
			(a) Cash	-	-
			(b) Bank	95,19,379	5,65,517
				95,19,379	5,65,517
	1,97,86,818	26,71,017		1,97,86,818	26,71,017

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Per our report of even date attached

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

E K Koshi
Partner
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21 September 2023, New Delhi
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Nicole Menezes
Secretary

For and on behalf of LEHER


Devasmita Menon
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Significant Accounting Policies and Notes on Accounts

Year ended 31 March 2023

(all amounts are in Indian rupees)

1 Nature of Activities and Legal Status

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(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.

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4 Significant Accounting Policies

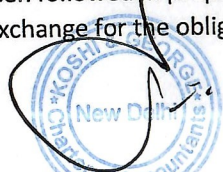
4.1 Basic Accounting Policy

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.



Significant Accounting Policies and Notes on Accounts

Year ended 31 March 2023

(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 2023	Year ended 31 March 2022
UBS Optimus Foundation	Neev Transform Collective, Maharashtra	1,54,71,347	-
Paul Hamlyn Foundation	Safe Spaces where childhood thrives, Odisha	31,01,000	-
PRAXIS UK	Child Labour-Free Ecosystem (Pilot)	4,06,500	5,92,320
tdh Deutschland e.V.	Child Rights, Alt Report	1,16,730	-
The Miracle Foundation, Inc.	DCPP and UmeedKiLeher-COVID (Madhubani, Bihar)	-	15,18,698
Milaap Social Ventures USA	DCPP and UmeedKiLeher-COVID (Madhubani, Bihar)	-	4,82,834
		1,90,95,577	25,93,852

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



21 September 2023, New Delhi
UDIN 23082287BGZCZL8788

For and on behalf of LEHER


Nicole Menezes
Secretary


Devasmita Meñon
President