

## 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

We have examined the balance sheet of **LEHER, C-252 Ground Floor, Defence Colony, New Delhi 110024 . AAAAL7351A** [name and PAN of the trust or institution] as at **31/03/2020** 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 **31/03/2020** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place **New Delhi**

Date **23/10/2020**

Name

**E K KOSHI**

Membership Number

**082287**

FRN (Firm Registration Number)

**003926N**

Address

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

## 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 ( ₹ )	10190985
2.	Whether the <u>institution</u> 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 <u>accumulated or set apart</u> for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held <u>under trust wholly</u> for such purposes. ( ₹ )	Not Applicable
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
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) ( ₹ )	
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	No
(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	No



<b>LEHER</b> C-252 (Ground Floor), Defence Colony, New Delhi  <b>Balance Sheet as at 31 March 2020</b> (all amounts are in Indian rupees)					
Liabilities	As at 31 March 2020	As at 31 March 2019	Assets	As at 31 March 2020	As at 31 March 2019
Capital Corpus	10,00,000	10,00,000	<b>Fixed Assets (note 5)</b> Computers and Peripherals Less: Depreciation	1,33,150 (1,24,139)	1,33,150 (1,18,132)
<b>Excess (Shortfall) of Income over Expenditure</b> Opening Balance	12,76,956	(2,13,262)		9,011	15,018
Surplus (Deficit) for the year	(16,91,799)	14,90,218	<b>Current Assets</b> Cash-in-hand	1,067	1,627
	(4,14,843)	12,76,956	Bank Accounts	6,44,487	23,67,739
<b>Current Liabilities</b> Tax Deducted at Source Payable	21,528	1,35,100	Loans and Advances (a) Imprest Balances	1,205	-
Credit Balances in Imprest Accounts	59,353	66,605	(b) Tax Recoverable	10,268	1,527
	80,881	2,01,705	(c) Advance	-	92,750
				6,57,027	24,63,643
	6,66,038	24,78,661		6,66,038	24,78,661

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. 803926N

E K Koshi  
Partner  
Membership No. 082287



23 October 2020, New Delhi

For and on behalf of the Governing Body of LEHER

Nicole Menezes  
Secretary

Devasmita Menon  
President

UDIN 20082287AAAAW4416



<b>LEHER</b> C-252 (Ground Floor), Defence Colony, New Delhi <b>Income and Expenditure Statement for the year ended 31 March 2020</b> (all amounts are in Indian rupees)					
Expenditure	Year ended 31 March 2020	Year ended 31 March 2019	Income	Year ended 31 March 2020	Year ended 31 March 2019
<b>Child Protection Projects</b>			Donations (note 6.1)	25,48,000	28,16,000
<b>A Ongoing Projects</b>			Grants for Projects (note 6.2)	59,57,193	82,34,056
District Child Protection Program (Madhubani, Bihar)	15,72,882	16,58,717	Interest on Tax Refund	-	6,605
Child Protection Communication			Miscellaneous receipts	-	5,000
(a) CPC-Blog	66,721	96,522			
(b) CPC-Childhood Matters Campaign	-	9,105			
(c) CPC-Everdaychildhood	37,032	55,524			
(d) CPC-Little Humans	31,466	72,648			
(e) CPC-Social Media	48,391	84,065			
(f) CPC-Other	39,808	-			
	2,23,418	3,17,864	Excess of Expenditure over Income	16,91,799	
Credit Balances in Imprest Accounts	56,350	3,50,828			
CP Capacity Building	26,675	3,970			
<b>Total A</b>	<b>18,79,325</b>	<b>23,31,379</b>			
<b>B Completed Projects</b>					
Strengthening ICPS Systems, UNICEF (Maharashtra)-Ph1	-	1,05,000			
Strengthening ICPS Systems, UNICEF (Maharashtra)-Ph2	20,46,836	47,60,961			
Childhood Matters, UNICEF (All-India)	60,01,633	22,24,706			
<b>Total B</b>	<b>80,48,469</b>	<b>70,90,667</b>			
<b>Total Project Expenses (A+B)</b>	<b>99,27,794</b>	<b>94,22,046</b>			
<b>Administration and Other Expenses</b>					
Communication	16,023	10,846			
Printing and Stationery	35,400	6,835			
Travelling	26,130	14,671			
Meetings and Hospitality	37,822	9,794			
Seminars and training	50,000	-			
Email, Website and Logo	30,336	42,317			
Repairs and maintenance	6,500	19,214			
Software	7,980	4,758			
Legal and Professional Charges	53,000	29,500			
Miscellaneous	-	1,450			
Depreciation	6,007	10,012			
	<b>2,69,198</b>	<b>1,49,397</b>			
Excess of Income over Expenditure	-	14,90,218			
	<b>1,01,96,992</b>	<b>1,10,61,661</b>		<b>1,01,96,992</b>	<b>1,10,61,661</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  
29 October 2020, New Delhi



For and on behalf of the Governing Body of LEHER

Nicole Menezes  
Secretary

Devasmita Menon  
President

UDIN 20082287AAAAW4416

<b>LEHER</b> C-252 (Ground Floor), Defence Colony, New Delhi <b>Receipts and Payments Account for the year ended 31 March 2020</b> (all amounts are in Indian rupees)					
Receipts	Year ended 31 March 2020	Year ended 31 March 2019	Payments	Year ended 31 March 2020	Year ended 31 March 2019
Opening Balance			Child Protection Projects		
(a) Cash	1,627	33,046	District Child Protection Program (Madhubani, Bihar)	15,72,882	16,58,717
(b) Bank	23,67,739	7,20,764	Child Protection Communication		
	23,69,366	7,53,810	(a) CPC-Blog	66,721	96,522
Donations (note 6.1)	25,48,000	28,16,000	(b) CPC-Childhood Matters Campaign	-	9,105
Grants for Projects (note 6.2)	59,57,193	82,34,056	(c) CPC-Everdaychildhood	37,032	55,524
Interest on Tax Refund	-	6,605	(d) CPC-Little Humans	31,466	72,648
Miscellaneous receipts	-	5,000	(e) CPC-Social Media	48,391	34,065
			(f) CPC-Other	39,808	-
Reduction in loans and advances	82,804	-		2,23,418	3,17,864
Credit Balances in Imprest Accounts	-	1,31,012	Restorative Justice and Case Intervention	56,350	3,50,828
			CP Capacity Building	26,675	3,970
			Strengthening ICPS Systems, UNICEF (Maharashtra)-	-	1,05,000
			Strengthening ICPS Systems, UNICEF (Maharashtra)-	20,46,836	47,50,961
			Childhood Matters, UNICEF (All-India)	60,01,633	22,24,706
				99,27,794	94,22,046
			Administration and Other Expenses		
			Communication	16,023	10,846
			Printing and Stationery	35,400	6,835
			Travelling	26,130	14,671
			Meetings and Hospitality	37,822	9,794
			Seminars and training	50,000	-
			Email, Website and Logo	30,336	42,317
			Repairs and maintenance	6,500	19,214
			Software	7,980	4,758
			Legal and Professional Charges	53,000	29,500
			Miscellaneous	-	1,450
				2,63,191	1,39,385
			Increase in loans and advances	-	15,686
			Reduction in current liabilities	1,20,824	-
			Closing Balance		
			(a) Cash	1,067	1,627
			(b) Bank	6,44,487	23,67,739
				6,45,554	23,69,366
	1,09,57,363	1,19,46,483		1,09,57,363	1,19,46,483

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  
22 October 2020, New Delhi



For and on behalf of the Governing Body of LEHER

Nicole Meneses  
Secretary

Devasmita Menon  
President

UDIN 20082287AAAAW4416

## Significant Accounting Policies and Notes to Financial Statements

For the year ended 31 March 2020

(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 as a General Public Utility Society 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
- (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.

### 3 FCRA Registration

Leher has also 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 is bank account number 50200027722300 in HDFC Bank Limited, HS-10 Central Park, Kailash Colony Market, Delhi 110048.

### 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 2020

(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 2019	Additions Apr'19 to Sep'19	Additions Oct'19 to Mar'20	As at 31 March 2020	As at 31 March 2019	For the year	As at 31 March 2020	As at 31 March 2019
<b>TANGIBLE ASSETS</b>								
<b>Computers and Peripherals</b>								
Laptop	1,19,800	-		1,19,800	1,04,987	5,925	1,10,912	8,888
Printer	13,350	-	-	13,350	13,145	82	13,227	123
	<b>1,33,150</b>	-	-	<b>1,33,150</b>	<b>1,18,132</b>	<b>6,007</b>	<b>1,24,139</b>	<b>9,011</b>
Previous Year	1,33,150	-	-	1,33,150	1,08,120	10,012	1,18,132	15,018

## 6 Donations and Grants

Donor/ Grantor

Year ended  
31 March 2020

Year ended  
31 March 2019

### 6.1 Donations

#### 6.1.1 FCRA

-

#### 6.1.2 Non-FCRA

Superlative Finance and Investments Private Limited

10,00,000

Mr Ashley Menezes

14,50,000

Mr Madhusudan Menon

12,00,000

Ms Devasmita Guha Menon

-

Ms Vidha Jain

10,00,000

Ms Tasha Koshi

18,000

25,48,000

28,16,000



**Significant Accounting Policies and Notes to Financial Statements**  
**For the year ended 31 March 2020**  
 (all amounts are in Indian rupees)

Donor/ Grantor	Project	Year ended 31 March 2020	Year ended 31 March 2019
<b>6.2 Grants for Projects</b>			
<b>6.2.1 FCRA</b>			
Shadhika, USA	CH & Climate Change	1,42,778	-
terre des hommes, Germany (TDH)	CH & COVID19-Storytelling (AC)	78,000	-
		<u>2,20,778</u>	<u>-</u>
<b>6.2.2 Non-FCRA</b>			
UNICEF	Strengthening of ICPS, Maharashtra	18,20,059	39,46,056
UNICEF	Childhood Matters	38,09,559	37,98,000
Centre for Economic and Social Studies	Child Protection Capacity Building	1,06,797	-
Dalal Engineering Private Limited	District Preventive Child Protection Program, Madhubani, Bihar	-	2,50,000
Nuvo-ChyrsCapital	District Preventive Child Protection Program, Madhubani, Bihar	-	2,40,000
		<u>57,36,415</u>	<u>82,34,056</u>
		<u>59,57,193</u>	<u>82,34,056</u>

<b>7 Related Party Transactions</b>				
Name	Relationship	Nature of transaction		
Ms Nicole Menezes	Member and Secretary	Remuneration for services per Project Budget agreed with Grantor	2,50,000	4,50,000
Ms Devasmita Guha Menon	Member and President	Remuneration for services per Project Budget agreed with Grantor	1,40,000	8,40,000
		Donation to Leher	98,000	5,88,000
Mr Ashley Menezes	Secretary's husband	Donation to Leher	14,50,000	12,00,000
Mr Madhusudan Menon	President's husband	Donation to Leher	-	10,00,000
Ms Mandovi Guha Menon	President's daughter	Professional Charges for project related services	2,50,000	-
HG Media LLP	Partner of LLP related to a Member	Professional Charges for project related services	-	2,82,240

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  
 23 October 2020, New Delhi



For and on behalf of the Governing Body of LEHER

*Nicole Menezes*  
 Nicole Menezes  
 Secretary

*Devasmita Menon*  
 Devasmita Menon  
 President

UDIN 20082287AAAAW4416