FXB INDIA SURAKSHA

Company limited by Guarantee

CIN: U85100DL2007NPL162563

BALANCE SHEET AS AT 31st March 2025

Foreign Contribution Account

(Amount in Rs.)

	Particulars	Notes	As at 31 March 2025	As at 31 March 2024
I.	**FUNDS AND LIABILITIES**			
	Funds			
	Unrestricted funds	2	2,48,432.14	2,95,584.39
	Designated Funds	3	29,26,731.12	38,93,290.30
	Restricted funds	4	59,82,093.20	46,79,132.50
	Non Current liabilities			
	Long-term provisions	5	-	2,03,074.00
	Current liabilities			
	Payables	6	-	74,700.00
	Other current liabilities	7	1,48,568.00	1,14,006.00
	Short-term provisions	8	-	-
	TOTAL		**93,05,824.46**	**92,59,787.19**
II.	**ASSETS**			
	Non-current assets			
	Property, Plant and Equipment	9	15,74,084.00	22,73,447.11
	Other Non-Current Assets	10	54,500.00	1,24,500.00
	Current assets			
	Grant Receivables		22,42,499.11	22,42,499.11
	Cash and Bank balances	11	54,21,095.35	44,49,895.97
	Short-term loans and advances	12	8,161.00	7,679.00
	Other current assets	13	5,485.00	1,61,766.00
	TOTAL		**93,05,824.46**	**92,59,787.19**
Summary of Significant Accounting Policies		1		
Notes forming an integral part of financial statements.		2-17		

As per our report of even date.

In terms of our annexed Certificate in Form FC-3 under rule 4(A) of the Foreign Contribution (Regulations) Rules, 1976

For Shilpesh and Co.
CHARTERED ACCOUNTANTS
Firm's Registration Number: 028101N

Shilpesh

SHILPESH M. No. 529980 Chartered Accountants

Shilpesh
(Proprietor)
Membership Number: 529980

For and on behalf of FXB India Suraksha

Salil Kumar
(Director)
DIN :02199222

Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Head - Finance and Administration
FXB India Suraksha

Place: New Delhi
Date: 08/12/2025

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2025
Foreign Contribution Account

(Amount in Rs.)

	Notes	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
INCOME			
Donation & Grants	14	11,72,517.58	-
Other Income	15	4,11,492.00	1,58,180.00
Total Income		**15,84,009.58**	**1,58,180.00**
EXPENDITURE			
Program Expenses	16	8,71,824.58	-
Employee Benefit Expenses	17	7,58,320.00	-
Other than Program Expenses	18	2,68,213.32	6,459.17
Total Expenses		**18,98,357.90**	**6,459.17**
Excess of Income over Expenditure (Excess of Expenditure over Income) for the year transferred to Reserve & Surplus		**(3,14,348.32)**	**1,51,720.83**
Appropriations :			
Transfer to General Reserves Fund		(47,152.25)	22,758.00
Transfer to Program Support and Staff Development Fund		(2,35,761.24)	1,13,790.83
Transfer to Infrastructure Fund		(31,434.83)	15,172.00
TOTAL		**(3,14,348.32)**	**1,51,720.83**

For Shilpesh and Co.
CHARTERED ACCOUNTANTS
Firm's Registration Number: 028101N

Shilpesh

SHILPESH
M. No.
529980
Chartered Accountants

Shilpesh
(Proprietor)
Membership Number: 529980

For and on Behalf of FXB India Suraksha

Salil Kumar
(Director)
DIN :02199222

Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Head - Finance and Administration
FXB India Suraksha

Place: New Delhi
Date: 08/12/2025

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2025
Foreign Contribution Account

(Amount in Rs.)

Particuals	For the year Ended 31st March 2025	For the year Ended 31st March 2024
OPENING BALANCE		
Cash & Bank Balance	44,49,895.97	42,98,175.14
Fixed Deposits with Bank	-	-
	44,49,895.97	**42,98,175.14**
Receipt During the year		
Receipts from the donor agencies	24,75,478.28	-
Interest Income - Others	1,33,718.00	1,58,180.00
Miscellaneous Income	70,000.00	-
	26,79,196.28	**1,58,180.00**
PAYMENTS		
Direct Program Expenses	13,17,251.58	-
Add: Expense paid In Advance	482.00	-
Less: Amount outstanding at year end	(9,300.00)	-
	13,08,433.58	-
Other than Program Expenses	5,81,106.32	6,459.17
Add: Expense paid In Advance		
Less: Depreciation	-	-
Less: Expense paid In Advance last year	(1,58,536.00)	-
Less: Amount outstanding at year end	(1,39,268.00)	-
	2,83,302.32	6,459.17
	15,91,735.90	**6,459.17**
Changes in Current Assets & Current Liabilities		
Interest Accrued	2,255.00	-
Previous Year Adjustments	1,14,006.00	-
	1,16,261.00	**-**
Purchases of Fixed Assets	-	-
Total Payments	**17,07,996.90**	**6,459.17**
CLOSING BALANCE		
Cash & Bank Balance	54,21,095.35	44,49,895.97
Fixed Deposits with Bank - Current	-	-
Fixed Deposits with Bank - Non Current	-	-
	54,21,095.35	**44,49,895.97**

For Shilpesh and Co.
CHARTERED ACCOUNTANTS
Firm's Registration Number: 028101N

SHILPESH
M. No.
529980
Chartered Accountants

Shilpesh
(Proprietor)
Membership Number: 529980

For and on behalf of FXB India Suraksha

Salil Kumar
(Director)
DIN :02199222

Satya Prakash
Chief Executive Officer
FXB India Suraksha

Suresh Chander
Head - Finance and Administration
FXB India Suraksha

Place: New Delhi
Date: 08/12/2025

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
Foreign Contribution Account
Note 4A: Restricted Grant Schedule

(Amount in Rs.)

Sr. No.	Partner Name	Project Name	Receipts										
			Opening Balance as on 01.04.2024		Grant received	Bank Interest allocated to Donors	Total Fund Available	Amount Utilised towards Programme Expenditure	Amount Utilised towards Capital Expenditure	Total Utilisation	Adjustment to General Fund on Account of Project Closures	Closing Balance as on 31.03.2025	
			Unutilised Grants Balances	Grant Receivables								Unutilised Grants Balances	Grant Receivables
					FCRA								
1	AIDS ARK Foundation	Care & Support (Andhra)	17,966.11	-	-	-	17,966.11	-	-	-	-	17,966.11	-
2	FXB France	Day Care Centre (Jaipur)	9,33,561.54	-	-	-	9,33,561.54	60,000.00	-	60,000.00	-	8,73,561.54	-
3	ECPAT	Mukti (Manipur)	8,07,495.56	-	-	-	8,07,495.56	-	-	-	-	8,07,495.56	-
4	US Department of State	Research (Delhi)	-	22,42,499.11	-	-	(22,42,499.11)	-	-	-	-	-	22,42,499.11
5	FXB USA	Covid-19 Relief	5,28,341.11	-	-	-	5,28,341.11	-	-	-	-	5,28,341.11	-
6	FXB International	Piloting community-led initiatives to prevent and respond to child sexual abuse and trafficking	15,41,309.18	-	6,63,848.28	-	22,05,157.46	5,29,034.58	-	5,29,034.58	-	16,76,122.88	-
7	FXB International	Book Purchase (India)	8,50,459.00	-	-	-	8,50,459.00	-	-	-	-	8,50,459.00	-
8	FXB International	Jaipur	-	-	86,897.00	-	86,897.00	-	-	-	-	86,897.00	-
9	ECPAT Luxembourg	Asha Project (Manipur)	-	-	17,24,733.00	-	17,24,733.00	5,83,483.00	-	5,83,483.00	-	11,41,250.00	-
		Total	**46,79,132.50**	**22,42,499.11**	**24,75,478.28**	**-**	**49,12,111.67**	**11,72,517.58**	**-**	**11,72,517.58**	**-**	**59,82,093.20**	**22,42,499.11**

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
Notes forming part of the Financial Statements for the year ended 31st March 2025
Foreign Contribution Account

Note 2: Unrestricted Funds

(Amount in Rs.)

Particulars	As at 31 March 2025	As at 31 March 2024
General Fund		
Balance at the beginning of the Year	2,95,584.39	2,72,826.39
Add: Transfer from Income & Expenditure	(47,152.25)	22,758.00
Add: Transfer from Corpus Fund	-	-
Less: Transfer to Capital Asset Fund	-	-
Balance at the end of the Year	**2,48,432.14**	**2,95,584.39**

Note 3: Designated Funds

Particulars	As at 31 March 2025	As at 31 March 2024
a. Program & Staff Development Fund		
Balance at the beginning of the Year	15,07,073.29	13,93,282.46
Add: Transfer from Income & Expenditure	(2,35,761.24)	1,13,790.83
Balance at the end of the Year	**12,71,312.05**	**15,07,073.29**
b. Infrastructure Fund		
Balance at the beginning of the Year	23,86,217.01	23,71,045.01
Add: Transfer from Income & Expenditure	(31,434.83)	15,172.00
Less: Transfer to Capital Asset Fund	(22,73,447.11)	-
Balance at the end of the Year	**81,335.07**	**23,86,217.01**
c. Capital Asset Fund		
i. Assets acquired from Project Fund (Restricted Fund)		
Balance at the beginning of the Year	-	-
Add: Transfer from the Infrastructure Fund (Net WDV of the Project Funded Assets as on 31st March 2024)	16,78,880.59	-
Add: Addition during the year	-	-
Less: Depreciation during the Year	(2,95,376.12)	-
Balance at the end of the year	**13,83,504.47**	**-**
ii. Assets acquired from Own Fund		
Balance at the beginning of the Year	-	-
Add: Transfer from the Infrastructure Fund (Net WDV of the Project Funded Assets as on 31st March 2024)	5,94,566.52	-
Add: Transfer from the General Fund (Net WDV of the Project Funded Assets as on 31st March 2024)	-	-
Add: Addition during the year	-	-
Less: Depreciation during the Year	(4,03,986.99)	-
Balance at the end of the year	**1,90,579.53**	**-**
Sub-total	**15,74,084.00**	**-**
Total (a+b+c)	**29,26,731.12**	**38,93,290.30**

Note 4: Restricted Funds

Particulars	As at 31 March 2025	As at 31 March 2024
Unutilised Grant Balance at the beginning of the Year	46,79,132.50	46,79,132.50
Less: Grant Receivables at the beginning of the Year	22,42,499.11	22,42,499.11
Add: Amount received during the year	24,75,478.28	-
Add: Interest allocated to the Donor	-	-
Total	**49,12,111.67**	**24,36,633.39**
Less: Grants Availed/Utilised during the Year		
-Amount utilised towards Program Expenditures	11,72,517.58	-
-Amount utilised towards Capital Expenditures	-	-
-Amount transferred to General Fund	-	-
Total	11,72,517.58	-
Add: Grant Receivable at the end of the Year	22,42,499.11	22,42,499.11
Grand Total	**59,82,093.20**	**46,79,132.50**

Note 5: Long Term Provision — **Amount in Rs.**

Particulars	**As at 31 March 2025**	**As at 31 March 2024**
Provision for Gratuity	-	-
Less: Value of Funded Assets	-	-
Provision for Leave Encashment	-	2,03,074.00
Total	-	**2,03,074.00**

Note 6: Payables — **Amount in Rs.**

Particulars	**As at 31 March 2025**	**As at 31 March 2024**
- Total outstanding dues of micro, small and medium enterprises	-	-
- Total outstanding dues of other than micro, small and medium enterprises	-	74,700.00
Total	-	**74,700.00**

Note 6.1: Ageing's of Payables for the year ended 31st March 2025 — **Amount in Rs.**

Particulars	**Outstanding for following periods from due date of payments**				
	Less than 1 year	**1-2 yrs.**	**2-3 yrs.**	**More than 3 yrs.**	**Total**
MSME					-
Others	-	-	-	-	-
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Unbilled to be shown separately as line item	-	-	-	-	-
Total	-	-	-	-	-

Note 6.2: Ageing's of Payables for the year ended 31st March 2024 — **Amount in Rs.**

Particulars	**Outstanding for following periods from due date of payments**				
	Less than 1 year	**1-2 yrs.**	**2-3 yrs.**	**More than 3 yrs.**	**Total**
MSME	-	-	-	-	-
Others	-	-	74,700.00	-	74,700.00
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Unbilled to be shown separately as line item	-	-	-	-	-
Total	-	-	**74,700.00**	-	**74,700.00**

Note 7: Other Current Liabilities — **Amount in Rs.**

Particulars	**As at 31 March 2025**	**As at 31 March 2024**
Statutory Dues Payable		
- TDS payable	-	-
- EPF Payable	40,800.00	1,124.00
Expenses Payable	1,07,768.00	1,12,882.00
Total	**1,48,568.00**	**1,14,006.00**

Note 8: Short Term Provisions — **Amount in Rs.**

Particulars	**As at 31 March 2025**	**As at 31 March 2024**
Provision for Gratuity	-	-
Provision for Leave Encashment	-	-
Total	-	-

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
Notes forming part of the Financial Statements for the year ended 31st March 2025
Foreign Contribution Account

(Amount in Rs.)

Note 9: Property, Plant and Equipment

Tangible Assets

Particulars	Building	Plant and Equipment	Computer and Laptops	Furniture and Fixtures	Vehicles	Total
i. Assets acquired from Own Fund		-		-		-
AT 31 March 2024	-	11,75,880.00	13,38,865.00	2,29,984.00	12,78,180.00	40,22,909.00
Addition During the Year	-	-	-	-	-	-
Disposals/Sale during the Year	-	-	-	-	-	-
Adjustment on disposals	-	-	-	-	-	-
AT 31 March 2025	-	11,75,880.00	13,38,865.00	2,29,984.00	12,78,180.00	40,22,909.00
AT 31 March 2024		9,37,735.91	11,83,935.43	1,81,131.43	11,25,539.71	34,28,342.48
Depreciation charge for the year	-	1,79,557.86	1,11,901.50	23,796.59	88,731.04	4,03,986.99
Adjustment on Sale/disposals	-	-	-	-	-	-
AT 31 March 2025	-	11,17,293.77	12,95,836.93	2,04,928.02	12,14,270.75	38,32,329.47
Net Block						
AT 31 March 2025	-	58,586.23	43,028.07	25,055.98	63,909.25	1,90,579.53
AT 31 March 2024	-	2,38,144.09	1,54,929.57	48,852.57	1,52,640.29	5,94,566.52
ii. Assets acquired from Project Fund (Restricted Fund)		-		-		-
AT 31 March 2024	23,27,469.00	13,10,000.00	5,71,390.00	1,77,588.00	10,81,581.00	54,68,028.00
Addition During the Year	-	-	-	-	-	-
Disposals/Sale during the Year	-	-	-	-	-	-
Adjustment on disposals	-	-	-	-	-	-
AT 31 March 2025	23,27,469.00	13,10,000.00	5,71,390.00	1,77,588.00	10,81,581.00	54,68,028.00
AT 31 March 2024	9,41,220.81	12,26,088.08	5,05,717.27	1,49,658.73	9,66,462.52	37,89,147.41
Depreciation charge for the year	1,47,703.46	18,386.99	42,936.74	13,176.54	73,172.39	2,95,376.12
Disposals/Sale during the Year	-	-	-	-	-	-
Adjustment on Sale/disposals	-	-	-	-	-	-
AT 31 March 2025	10,88,924.27	12,44,475.07	5,48,654.01	1,62,835.27	10,39,634.91	40,84,523.53
Net Block						
AT 31 March 2025	12,38,544.73	65,524.93	22,735.99	14,752.73	41,946.09	13,83,504.47
AT 31 March 2024	13,86,248.19	83,911.92	65,672.73	27,929.27	1,15,118.48	16,78,880.59
Total Net Block						
AT 31 March 2025	12,38,544.73	1,24,111.16	65,764.06	39,808.71	1,05,855.34	15,74,084.00
AT 31 March 2024	13,86,248.19	3,22,056.01	2,20,602.30	76,781.84	2,67,758.77	22,73,447.11

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
Notes forming part of the Financial Statements for the year ended 31st March 2025
Foreign Contribution Account

(Amount in Rs.)

Note 10: Other Non-Current Assets

Particulars	As at 31 March 2025	As at 31 March 2024
Security Deposits	54,500.00	1,24,500.00
Total	**54,500.00**	**1,24,500.00**

Note 11: Cash and Bank Balances

Particulars	As at 31 March 2025	As at 31 March 2024
Cash and Cash Equivalent		
Balances with Bank		
In Savings Accounts	53,94,724.35	44,18,760.97
In Current Accounts	-	-
Cash on hand	26,371.00	31,135.00
	54,21,095.35	44,49,895.97
Other Bank Balances		
Deposits with original maturity for more than 12 months	-	-
Total	**54,21,095.35**	**44,49,895.97**

Note 12: Short term Loans and Advances

Particulars	As at 31 March 2025	As at 31 March 2024
TDS Receivable	-	-
Advances to employees	8,161.00	7,679.00
Others Advances	-	-
Total	**8,161.00**	**7,679.00**

Note 13: Other Current Assets

Particulars	As at 31 March 2025	As at 31 March 2024
Accrued interest on FD	2,255.00	-
Prepaid Expenses	3,230.00	1,61,766.00
Total	**5,485.00**	**1,61,766.00**

FXB INDIA SURAKSHA
Company limited by Guarantee
CIN: U85100DL2007NPL162563
Notes forming part of the Financial Statements for the year ended 31st March 2025
Foreign Contribution Account

(Amount in Rs.)

Note 14: Donations & Grants

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
FCRA Grants		
Allocation of Project Grant towards Program Expenditure	11,72,517.58	-
Allocation of Project Grant towards Capital Expenditure	-	-
	11,72,517.58	-
General Donations	-	-
Total	**11,72,517.58**	**-**

Note 15: Other income

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest on Saving Bank accounts	1,33,718.00	1,58,180.00
Interest on Fixed Deposits	-	-
Miscellaneous Income	2,77,774.00	-
Less: Interest Allocated to Donors	-	-
Total	**4,11,492.00**	**1,58,180.00**

Note 16 : Program Expenses

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Program Activity Expenses	8,40,642.00	-
Travel Expenses	26,615.58	-
Information Dissemination Expenses	-	-
Communication Expenses	-	-
Consultancy Expenses	-	-
Establishment Expenses		-
Workshops & Seminars	4,567.00	-
Total	**8,71,824.58**	**-**

Note 17 : Employee Benefit Expenses

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Program		
Staff Salary & Wages	4,45,427.00	-
Contribution towards Fund	-	-
	4,45,427.00	**-**
Other than Program		
Staff Salary & Wages	3,12,893.00	-
Contribution towards Fund	-	-
	3,12,893.00	**-**
Total	**7,58,320.00**	**-**

Note 18 : Other than Program Expenses

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
Communication Expenses	6,109.00	-
Establishment Expenses	1,04,265.28	-
Establishment Expenses		
Office Expenses	1,258.00	-
Bank Charges	3,428.04	-
Insurance Expenses	1,47,843.00	-
Website Development Expenses	5,310.00	-
Miscellaneous Expenses	-	6,459.17
Total	**2,68,213.32**	**6,459.17**

FXB INDIA SURAKSHA,
B-67, Second Floor, Kalka Ji, New Delhi-110019
Company limited by Guarantee
CIN: U85100DL2007NPL162563
FCRA

Note – 1: SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING 31st March,2025

A. SIGNIFICANT ACCOUNTING POLICIES

(i). Nature of operations

FXB India Suraksha ("Company") is a company limited by Guarantee, incorporated on 25th April 2007 and has the license to operate under section 8 of The Companies Act 2013 ("the Act"). The Company's main objective is to directly work at the grass roots to promote activities that support children rights and protection, gender equality, improved health and nutrition, sanitation and water, care and support to HIV/Aids infected and affected people, better education, enhanced livelihoods options or women and youth as well as human trafficking prevention by advocating for their needs and directly supporting the families and communities.

The Company is registered under section 12A and 80G of the Income Tax Act, 1961 as a charitable institution vide letter number DIT(E)/12A/2007-08/F-241/1019 dated 19th November 2007, further renewed vide registration number AABCF0958LE20214 and AABCF0958LF20214 dated 28th May 2021, respectively. Both the registrations are valid upto assessment year 2026-2027. Registration is subject to renewal every five years as per the present Income Tax Laws and the Company is in process of submission of application for renewal in due course.

The Company is registered under FCRA with Registration Number **231662065** dated 13th November 2024.

(ii). Basis of Accounting

The financial statement has been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards and the relevant provisions of the Companies Act, 2013.The financial statements have been prepared under historical cost convention on accrual basis. The accounting policies have been consistently applied by the company and are consistent with those used in the previous year.

The company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards specified under section 133 of the Companies Act 2013. Accordingly, the company has complied with the Accounting Standards as applicable to Small and Medium Sized Company (SMC).

(iii) Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all the available information, actual results could differ from these estimates and assumptions and such differences are recognized in the period in which the results are crystallized.

(iv) (a) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost (Gross block) less accumulated depreciation and impairment loss, if any. Cost of acquisition is inclusive of freight, duties, taxes and other directly attributable expenses incurred to bring the Property, Plant and Equipment to their working condition for their intended use.

(b) Property, plant and equipment acquired by applying restricted funds

Property, plant and equipment acquired from restricted funds are capitalised and an equal amount is transferred to capital assets fund from the restricted funds. Depreciation on these assets or any adjustment on disposal of such assets are adjusted to the capital assets fund. Upon completion of the projects, if project assets are not taken back by the donors or disposed-off the unadjusted value of such assets are transferred to income in the income and expenditure account and adjusted from the capital assets fund.

(c) Property, plant and equipment acquired from Infrastructure Funds

Property, plant and equipment acquired out of Infrastructure Funds, are capitalised and an equal amount is transferred to capital assets fund. Depreciation on these assets or any adjustment on disposal of such assets are adjusted to the capital assets fund.

(v) Depreciation

Depreciation on fixed assets has been provided on written down value basis at the rates and in the manner specified in the Schedule II to The Companies Act 2013. The rates are indicative of the expected useful life of the Assets as below:

Particulars	Useful life
Building – Administrative	60 years
Machinery	15 years
Motor Vehicles	10 years
Computers	3 Years
Furniture & Fixture	10 years
Office Equipment's	5 years

Depreciation on additions (disposals) is provided on a pro-rata basis i.e., from (upto) the date on which asset is ready for use (disposed of).

Assets costing upto Rs. 5000/ - is directly charged to income and expenditure account in the year in which it was purchased.

(vi) Unrestricted Funds

Unrestricted Fund includes General Fund. "General Fund" is unrestricted in nature. The surplus/deficit earned during the year, being general purpose in nature is carried forward for the use in future periods.

(vii) Designated Funds

Designated Fund includes Program Support and Staff Development Fund, Infrastructure Fund and Capital Assets Funds. Program Support and Staff Development Fund and Infrastructure Funds are created from past accumulated reserves and are to be used towards fulfilling the organization's objectives. Additions to, utilization from and inter fund adjustments of these funds are based on Management and Board adopted policies and decisions considering the needs and requirements of the Organisation from time to time.

Capital Assets Fund, which represents the net value of the Property, Plant and Equipment purchased using restricted funds as well as Infrastructure Fund.

(viii) Restricted Fund

Restricted funds are funds whose use, has been limited by donors for a specific time and / or for a specific purpose. Funds received are initially treated as a liability and on satisfaction of the conditions governing each grant, in the case of revenue expenses and capital expenses, are transferred to the Income and Expenditure Account on the basis of utilization during the year. Unutilized balance of grants is shown as liability side in the balance sheet. However, expenditure (capital or revenue) incurred in excess of grant/ contribution received from donors are shown as receivable under the current assets.

(viii) Revenue Recognition

a. Revenue from Grants

Grants received restricted in nature for specific purposes are initially treated as liability and income is recognized in the income and expenditure account to the extent of expenditure incurred from the restricted grants. After fulfilment of obligations attached with a particular grant, any unutilized amount of the grant, not refundable to the donor, is transferred to the Income and Expenditure Account.

b. General Donations

Grants and Donations other than restricted grants are recognized as income in the year in which it is received.

c. Interest Income

Interest income on fixed deposits is recognized on time proportion basis except for the interest on saving bank account and income tax refund which is recognized on receipt basis. Further, interest earned on the Grants Funds are treated as liability and credited to the respective Donors Account.

d. Other Income

Other Incomes and expenditures are recognized in accordance with the terms and conditions embodied in respective agreements with vendors and project partners as well as based on reasonably accurate quantification of the amounts that FXB India Suraksha is legally entitled to receive and/or pay, as the case may be.

(ix) Foreign currency transactions

Foreign currency transactions are recorded in the books of account at the exchange rate prevailing at the time of transaction. All monetary items denominated in foreign currency and outstanding at the balance sheet date are translated at the exchange rate on that date. Any exchange difference arising from settled transactions and on reinstatement of outstanding balances are charged to Income & Expenditure Account.

x) Impairment of assets:

Management of the company periodically assesses whether there is an indication that an asset may be impaired. In case of such an indication, the management estimates the recoverable amount of the asset. If the recoverable amount of an asset is less than its carrying amount, the carrying amount of asset is reduced to its recoverable amount and the difference is recognized as impairment loss.

xi) Employee Benefits

a. Short term Employee Benefits

Short term employee benefits are recognized in the period during which the services have been rendered.

b. **Long term Employee Benefits:**

Defined Contribution Plan:

The Company makes contribution to statutory provident fund in accordance with Employees Provident Fund and Miscellaneous Provisions Act, 1952 which is a defined contribution plan and Company's contribution is recognized as an expense in the period in which services are rendered by the employee.

Defined benefit plan:

Gratuity liability is provided for on the basis of an actuarial valuation on projected unit credit method made at the end of each financial year. The scheme is funded with Life Insurance Corporation of India in the form of qualifying insurance policy. The gratuity benefit obligation recognized in the balance sheet represents the present value of the obligations as reduced by the fair value of assets held by the Insurance company. Actuarial gains/ losses are recognized immediately in the statement of income and expenditure account.

Other long-term benefits: Compensated absences

Long term compensated absences are provided for on the basis of an actuarial valuation, using project unit credit method at the balance sheet date. Actuarial gain and losses, if any are recognized in the Income and expenditure account in which the related service is rendered.

xii) Contingent Liabilities and Provisions

The Company makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of obligation can be made. A disclosure is made for possible or present obligations that probably will not require outflow of resources or where a reliable estimate cannot be made, as a contingent liability in the financial statement.

For and on behalf of FXB India Suraksha

Salil Kumar	**Satya Prakash**	**Suresh Chander**
(Director)	**Chief Executive Officer**	**Head - Finance and Administration**
DIN :02199222	**FXB India Suraksha**	**FXB India Suraksha**