CFD

AUDIT REPORT

OF

CENTRE FOR DEVELOPMENT

FOR THE YEAR
2015-2016

KCJM & Associates | CHARTERED ACCOUNTANTS

47/6, Bimanagar, Satellite Road, Ahmedabad-380 015.
Telefax : +91 79 26749876 • E-mail : mail@kcjm.in • Website : www.kcjm.in

KCJM & Associates | CHARTERED ACCOUNTANTS

REPORT OF AUDITORS

We have audited the annexed Balance Sheet of **CENTRE FOR DEVELOPMENT, AHMEDABAD** at the end of **31st March 2016** and also the annexed Income and Expenditure account for the year ended on that date and we beg to report that:

(a) The accounts have been maintained regularly and are in accordance with the provisions of the Act and Rules.

(b) The receipts and disbursements are correctly shown in the accounts.

(c) The cash balance and the vouchers in the custody of the Managers and Trustees on the date of audit were in agreement with the accounts.

(d) All the books, deeds, accounts, vouchers and other documents or records required by us were produced before us.

(e) No inventory certified by the Trustees, of the movables of the Trust has been maintained.

(f) On behalf of the Trust, Managing Trustee appeared before us and furnished the necessary information required by us.

(g) No property or the fund of the trust has been applied for any object or purpose of the trust.

(h) There were no outstanding for rent for more than one year and that no amount has been written off during the year under report.

(i) During the year under report there were no repairs or construction involving expenditure exceeding Rs. 5000/- for which no tenders have been invited.

(j) No monies of the trust have been invested contrary to the provision of Section 35.

(k) No alienation of immovable property contrary to the provision of Section 36 has been made which have come to our notice.

(l) We could not count cash on hand as the accounts were not written up to date on the date of our audit.

(m) Also refer to attached Annexure – A for our remarks which forms part of this audit report.

For, **K C J M & Associates**
Chartered Accountants

KCJM & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD

Jahir Mansuri
Partner
MRN: 115867
FRN: 121324W

Date: 16/09/2016
Place: Ahmedabad

CENTRE FOR DEVELOPMENT

Charity Registraion No : **F/5260/ Ahmedabad**
Society Registraion No : **Guj/5408/ Ahmedabad**
FCRA Registraion No : **041910295**
PAN : **AAATC3988K**
TAN : **AHMC01481E**

BALANCE SHEET (CONSOLIDATED)
As on 31st March, 2016

Capital / Liabilities	Amount	Amount	Assets	Amount	Amount
	₹	₹		₹	₹
Trust Fund or Corpus (NonFC)		271587	**Fixed Assets (FC)** *(Annexure B)*		
(Annexure G)			- From Funding Agency Fund		1355556
Other Earmarked Fund (NonFC)		108848	**Fixed Deposit (FC)** *(Annexure C)*		
(Annexure F)			Fixed Deposits	7300000	
			Add: Interest Accrued thereon	583221	7883221
Other Earmarked Fund (FC)					
(Annexure F)		2133298	**Fixed Deposits (NonFC)**		376741
			(Annexure C)		
Unutilized Grant (FC)		6206587			
(Annexure A)			**Other Loan and Advances (FC)**		141584
			(Annexure D)		
Other Current Liability (FC)					
Staff Security Deposit		78000	**Other Loan and Advances (NonFC)**		159337
			(Annexure D)		
Unutilized Contribution - IGSSS (NonFC)		5720			
			Cash on hand (FC)		2416
Interest Reserve Fund (FC)		1278459			
			Cash on hand (NonFC)		354
Income Expenditure Account (NonFC)		432885			
			Bank Accounts (FC) *(Annexure E)*		313567
			Bank Accounts (NonFC) *(Annexure E)*		282608
		10515384			10515384

As per our audit report of even date
For, **K C J M & Associates**
Chartered Accountants

Jahir Mansuri
Senior Partner
Mem : 115867
FRN : 121324W

KCJM & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD

For, **Centre For Development**

Meera Malek
Trustee
Date : 16/09/2016
Place :Ahmedabad

CENTRE FOR DEVELOPMENT Reg. No. AHMEDABAD

CENTRE FOR DEVELOPMENT

Charity Registraion No : **F/5260/ Ahmedabad**
Society Registraion No : **Guj/5408/ Ahmedabad**
FCRA Registraion No : **041910295**
PAN : **AAATC3988K**
TAN : **AHMC01481E**

INCOME & EXPENDITURE ACCOUNT (CONSOLIDATED)
for the year ending on 31.03.2016

Expenses	Amount	Amount	Income	Amount	Amount
Expenses towards objects of the Trust (FC)			**Interest Income (FC)**		**405693**
(Annexure 1)					
Trust Expenses			**Grants in aid for specific projects (FC)**		
Education	0		*(Annexure A)*		
Social	0		Unutilised Grant Last Year	6119460	
Administrative Expenses	55872	**55872**	Add : Grant Received During the year	14631162	
			Add : Interest on Unused Funds	108128	
Expenses of Projects			Add : Own Contribution from Interest	20684	
Education	6340577			20879434	
Social	7518312		Less : Advance Grant Received		
Administrative Expenses	813958	**14672847**	transferred to Balance Sheet	6206587	**14672847**
Transfer to Interet Reserve Fund (FC)		**349821**	**Interest Income (NonFC)**		**30139**
Administrative Expenses (NonFC)		**24065**	**Donation (NonFC)**	45850	
			Less : Project Own Contribution	41600	**4250**
Project Expenses - IGSSS		**48523**			
			Project Contribution - IGSSS	41600	
Excess of Income over Expenditure		**73021**	Less : Transfer to Next Year	5720	**35880**
			TDS Refund		**75340**
		15224149			**15224149**

As per our audit report of even date
For, **K C J M & Associates**
Chartered Accountants

Jahir Mansuri
Senior Partner
Mem : 115867
FRN : 121324W

KCJM & ASSOCIATES * CHARTERED ACCOUNTANTS * AHMEDABAD

For, **Centre For Development**

Meera Malek
Trustee
Date : 16/09/2016
Place :Ahmedabad

CENTRE FOR DEVELOPMENT * Reg. No. Trust: F/5260/Ahm. Society: Guj/5408/Ahm. * AHMEDABAD

CENTRE FOR DEVELOPMENT

Charity Registraion No : **F/5260/ Ahmedabad**
Society Registraion No : **Guj/5408/ Ahmedabad**
FCRA Registraion No : **041910295**
PAN : **AAATC3988K**
TAN : **AHMC01481E**

RECEIPTS AND PAYMENTS ACCOUNT (CONSOLIDATED)

For the year ended on 31st March 2016

Receipts	Amount ₹	Amount ₹	Payments	Amount ₹	Amount ₹
Opening Balance (FC)			**Payments Made towards Exps (FC)**		13427156
Central Bank Of India	1603156				
Cash Balance	4089	1607245	**Payments Made towards Exps (NonFC)**		72588
Opening Balance (NonFC)					
Central Bank Of India	704370		**Kadam Education Fund Spent (NonFC)**		177384
Cash	3952	708322			
			Administrative Expenses (FC)		869830
Fixed Deposits (FC)		5823478			
			Purchase of Fresh Fixed Assets (FC)		310195
Foreign Contribution Received		14631162			
(Annexure A)			**Fixed Deposits (FC)**		7300000
Donation (NonFC)		45850	**Fixed Depostis (NonFC)**		376741
TDS Refund Received		75340			
Addition to Earmarked Fund (NonFC)			**Closing Balance (NonFC)**		
Kadam Education Fund Received	9738		Cash Balance	354	
Corpus Fund Received	41980	51718	Bank Balance *(Annexure D)*	282608	282962
Interest Income (FC)		161279	**Closing Balance (FC)**		
			Cash Balance	2416	
Interest Income (NonFC)		28445	Bank Balance (Annexure C)	313567	315983
		23132839			23132839

As per our audit report of even date
For, **K C J M & Associates**
Chartered Accountants

Jahir Mansuri
Senior Partner
Mem : 115867
FRN : 121324W

KCJM & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD

For, **Centre For Development**

Meera Malek
Trustee
Date : 16/09/2016
Place :Ahmedabad

CENTRE FOR DEVELOPMENT Reg. No. Trust : F/5260/Ahm. AHMEDABAD

Annexure A : Statement Grant (FC)

Name of Funding Agency	Project Name	Opening Balance (01.04.2015)	Grant Received	Interest On Unused Fund of the Project	Transfer to/ from Other Project	CFD Contribution	Total Balance	Expenditure	Closing Balance (31.03.2016)
		A	B	C	D	E	F (AtoE)	G	H (F-G)
Association For India's Development (AID)	Empowerment of community to reclaim child and civic rights	329289	462100	0	0	0	791389	719978	71411
MensenMet Een Missie	UNDER PROGRAMME:ALLIANCE FOR PEACE & JUSTICE (GUJARAT)	295012	0	0	0	0	295012	0	295012
Asia Initiatives	Capacity building of women's SHGs and adolescent girls.	0	1181723	0	0	0	1181723	689843	491880
MensenMet Een Missie (COC)	Capacity building of Team Members of the Partner Organizations of APJ	0	1520961	0	0	0	1520961	1490943	30018
MensenMet Een Missie (VV)	Strenghening voices, sensitinzing voices and connecting voices	3314129	7740376	107394	0	0	11161899	6876473	4285426
MensenMet Een Missie (Study - 1)	Study on discrimination on gender, entitlements and schemes	308960	0	0	0	0	308960	32809	276151
Indo Global Social Service Society (IGSSS)	Organizing Valmiki women SHGs, capacity building of Valimiki women leaders and life skill education for Valmiki girls in Ahmedabad City	-21421	924837	734	0	19250	923400	918006	5394
Islamic Relief Worldwide	Right to Education and Child Protection in Bombay Hotel colony in Ahmedabad " to the organization.	13162	0	0	-13162	0	0	0	0
Litworld International-2016	Kadam Resource Centres (LitClubs) life skill education	0	533107	0	0	0	533107	203914	329193
Litworld International-2015	Kadam Resource Centres (LitClubs) life skill education	96606	674859	0	-50487	0	720978	704989	15989
Litworld International-USA	Kadam Resource Centres (LitClubs) life skill education	0	479157	0	50487	0	529644	529644	0
MensenMet Een Missie (MM-4)	Mobilizing Dalit and Muslim youth on rights base perspective and advocacy for their issues and involve them in peace building process in Ahmedabad city.	1315041	0	0	0	0	1315041	1315041	0
MensenMet Een Missie (Study - 2)	Study on discrimination on gender, entitlements and schemes	119452	0	0	0	0	119452	0	119452
MensenMet Een Missie	Mid Term Review of VV Project	0	782210	0	0	0	782210	455459	326751
CHILDREACH (OCKENDEN)	Ensure child right protecion	349230	0	0	0	0	349230	249505	99725
Organization Functinig For Eytham's Respect (OFFER)	Orphan one to one sponsorship programme	0	331832		13162	1434	346428	486243	-139815
Total		6119460	14631162	108128	0	20684	20879434	14672847	6206587

KCJM & ASSOCIATES CHARTERED ACCOUNTANTS

CENTRE FOR DEVELOPMENT Reg. No. Trust : F/5268/Ahm. Society : Guj/5488/Ahm.

Annexure B : Fixed Assets

Name of Assets	Balance as on 01.04.2014	Addition	Deduction	Total	Depreciation #	Balance as on 31.03.2015
Fixed Assets (Funding Agency)						
Camera (CMC)	13500	0	0	13500	0	13500
Computer & Printer (SCBR)	110000	0	0	110000	0	110000
Funiture (SCBR)	42233	0	0	42233	0	42233
Vehicle (SCBR)	122019	0	122019	0	0	0
Projector (CMC & ASHA)	33000	0	0	33000	0	33000
Digital Camera (SCBR)	8885	0	0	8885	0	8885
Laser Printer (Child Reach)	5900	0	0	5900	0	5900
Projector (SCBR)	42200	0	0	42200	0	42200
Sewing Machine (SCBR)	45150	0	0	45150	0	45150
Fitting (IRW)	13760	0	0	13760	0	13760
Computer & Laptop (IRW)	30330	0	0	30330	0	30330
Liabrary Shelves (IRW)	20969	0	0	20969	0	20969
Laptop (MM -VV)	74999	0	0	74999	0	74999
Camera (MM VV)	95990	0	0	95990	0	95990
Furniture & Fixture (MM - VV)	62875	0	0	62875	0	62875
HP Desktop (MM - VV)	188500	0	0	188500	0	188500
Hp Printer (MM - VV)	18250	0	0	18250	0	18250
Computer & Laptop (Ockenden)	231000	0	0	231000	0	231000
Furniture (MM - III)	7820	0	0	7820	0	7820
Computer (Asia Intiatives)	0	147500	0	147500	0	147500
Furniture (Asia Intiatives)	0	18228	0	18228	0	18228
Mega Phone (MM)	0	8000	0	8000	0	8000
Laptop and Printer (MM)	0	136467	0	136467	0	136467
Total	**1167380**	**310195**	**122019**	**1355556**	**0**	**1355556**

 # Note : As all the assets are puchased from Foreign Contribution, Depreciation has not been charged on the same

 # Fixed Assets (CFD) Rs. 65864/- are written off dufing the year

KCJM & ASSOCIATES CHARTERED ACCOUNTANTS AHMEDABAD

CENTRE FOR DEVELOPMENT Reg. No. Trust: F/5269/Ahm. Society: Guj/5408/Ahm. AHMEDABAD

ANNEXURE C
FIXED DEPOSITS (FC)

Bank Name and Branch	Name	FD No	Amount
Central Bank of India, Lati Bazar	CFD	3415196478	1106856
Central Bank of India, Lati Bazar	CFD	3429077919	439323
Central Bank of India, Lati Bazar	CFD	3429077840	472436
Central Bank of India, Lati Bazar	CFD	3477903928	523251
Central Bank of India, Lati Bazar	CFD	3477904047	523251
Central Bank of India, Lati Bazar	CFD	3520912673	750014
Central Bank of India, Lati Bazar	CFD	3520912719	1008775
Central Bank of India, Lati Bazar	CFD	3520912822	1008775
Central Bank of India, Lati Bazar	CFD	3520913100	1267535
Central Bank of India, Lati Bazar	CFD (CMC)	3227618269	783005
Total			**7883221**

ANNEXURE C
FIXED DEPOSITS (NonFC)

Bank Name and Branch	Name	FD No	Amount
Central Bank of India, Lati Bazar	CFD	3486231749	376741
Total			**376741**

ANNEXURE D
OTHER CURRENT ASSETS (FC)

Bank Name and Branch	Amount
Deposit (Rent and Water)	34300
TDS Receivable (AY 2015-16)	62007
TDS Receivable (AY 2016-17)	45277
Total	**141584**

ANNEXURE D
OTHER CURRENT ASSETS (NonFC)

Particulars	Amount
TDS (A.Y. 2011-12)	47974
TDS (A.Y. 2013-14)	79369
TDS (A.Y. 2015-16)	5550
TDS (A.Y. 2016-17)	1694
Rent Deposit For Center	15500
Rent Deposit For Office	8250
Telephone Deposit	1000
Total	**159337**

CENTRE FOR DEVELOPMENT AHMEDABAD

ANNEXURE E
BANK BALANCES (FC)

KCJM & ASSOCIATES CHARTERED ACCOUNTANTS

Bank Name and Branch	Type of Accounts	Account No	Amount
Central Bank of India, Lati Bazar	Savings	1801266805	313567
(Main FC Bank Account)			
		Total	**313567**

ANNEXURE E

BANK BALANCES (NonFC)

Bank Name and Branch	ype of Accoun	Account No	Amount
Central Bank of India	Savings	1801283311	173842
Lati Bazar Branch			
Central Bank of India (Kadam)	Savings	3108350168	108766
Lati Bazar Branch			
		Total	**282608**

ANNEXURE F

Other Earmarked Fund (FC)

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
CMC Liabrary Fund	725893	64905	13056	777742
Fixed Assets Fund (Funding Agency)	1167380	310195	122019	1355556
Total	**1893273**	**375100**	**135075**	**2133298**

ANNEXURE F

Other Earmarked Fund (NonFC)

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
Kadam Educaton Fund	276494	9738	177384	108848
Total	**276494**	**9738**	**177384**	**108848**

ANNEXURE G

TRUST FUND OR CORPUS FUND (NonFC)

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
Founder Membership	707	0	0	707
Corpus Fund	228900	41980	0	270880
Total	**229607**	**41980**	**0**	**271587**

CENTRE FOR DEVELOPMENT

KCJM & ASSOCIATES CHARTERED ACCOUNTANTS