

AUDIT REPORT

OF

**CENTRE
FOR
DEVELOPMENT**

FOR THE YEAR
2012-2013



KCJM
& Associates

CHARTERED ACCOUNTANTS

47/5, Binnagar, Satellite Road, Ahmedabad-380 015.
Telephone: +91 79 26746696 • Email: mail@kcjm.in • Website: www.kcjm.in

REPORT OF AUDITORS

We have audited the annexed Balance Sheet of **CENTRE FOR DEVELOPMENT, AHMEDABAD** at the end of 31st March 2013 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, KCJM & Associates
Chartered Accountants

Jahir Mansuri
Senior Partner
Mem : 115867



Date: 07/09/2013
Place: Ahmedabad

Name of the trust: **CENTRE FOR DEVELOPMENT**
Registration No. : **F/5260/AHMEDABAD**
Year: **2012-2013**

ANNEXURE – A

These Financial Statements are the responsibility of the entity's management. Our responsibility is to express opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement(s). An audit includes examination, on the basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

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


Jahir Mansuri
Senior Partner
Mem : 115867



Date: 07/09/2013
Place: Ahmedabad

SCHEDULE C

NOTES TO ACCOUNTS

1. Significant Accounting Policies:


- i) Accounting Conventions
The Accounts are prepared by Cash System of Accounting, on the basis of Historical Cost conventions and Going Concern Accounting Concept.
- ii) Revenue Recognition
Revenue is recognized on Cash Basis
- iii) Contingencies & Events occurring after date of Balance Sheet
Accounting for contingencies (gains and losses) arising out of contractual obligations, are made only on the basis of mutual acceptances.

Where material, events occurring after the date of Balance Sheet are considered up to the date of signing of the accounts.

2. Paisa is rounded off to the nearest rupees.

3. Where external evidences in the form of cash memos/bill, stamped receipts etc. were not available. We have relied on the internal vouchers prepared by the concern and authorized by the authorized signatory.

For, K C J M & Associates
Chartered Accountants


Jahir Mansuri
Senior Partner
Mem : 115867



Date : 07/09/2013
Place : Ahmedabad

Regd No. : Trust-F/5260 Ahmedabad | Society-Guj/5408 Ahmedabad

As on 31st March, 2013

Capital / Liabilities	Amount	Amount	Assets	Amount	Amount
Trust Fund or Corpus (L)		707	Fixed Assets (Annexure B)		534901
General Fund -					
(Income Over Expenditure Account)			Deposits (L)		
Opening Balance	244743		For Center	15500	
Add : Excess of Income over Exps	19383		For Office	8250	
Add : Trans. from Fixed Assets Fund	61821	325947	Telephone Deposit	1000	24750
			Cash on hand (FC)	1746	
Other Earmarked Fund (FC)			Cash on hand (L)	3086	4832
CMC (Library Fund)	567072		Bank Accounts		
Add : Interest During the Year	37052	604124	CBI (FC)	237953	
Fixed Assets Fund (CFD)		65864	CBI (KADAM)	356380	
Fixed Assets Fund (Funding Agency)		422887	CBI (L)	254544	848877
Unutilised / Receivable Grants					
From FC Fund	3155385				
From Local Fund	94925	3250310			
Audit Fees Payable (FC)		16550	Fixed Deposit		
Interest Reserve Fund			Fixed Deposit with CBI (F)		3715000
Last Year Balance	135010		FD with CBI (KADAM Edu Prog)		272734
Add : Amt transferred from SCBR	44000		Other Loans and Advances (F)		
Less : TDS on Interest (CMC Library)	14014		- Rent Deposit		18000
Add : Transferred from Income & Exps A/c.	31644	196640			
			TDS (A.Y. 2011-12)	47974	
Other Earmarked Fund (L)			TDS (A.Y. 2012-13)	12042	
- KADAM Education Fund	629300		TDS (A.Y. 2013-14)	79369	139385
- Fund for Fixed Assets	46150	675450			
		5558479			5558479

For, Centre For Development


Meera Malek
Trustee
Date : 07/09/2013
Place : Ahmedabad



Schedule IX [Vide Rule 17 (I)] The Bombay Public Trust Act, 1950

Name of Trust : Centre for Development

Regd No. : Trust-F/5260 Ahmedabad | Society-Guj/5408 Ahmedabad

INCOME AND EXPENDITURE ACCOUNT (CONSOLIDATED)

For the year ended on 31st March, 2013

Expenses	Amount	Amount	Income	Amount	Amount
To Expenses made from			Foreign Grant		
Foreign Contribution			Unutilised Grant Last Year	857279	
ALLIANCE (SXSSS)	5131		Add : Grant Received During the year	9607684	
CHILDREACH (OCKENDER)	282445		Add : Contribution of CFD from Interest	-356798	
MENSEN MET EEN MISSIE	1540711			10108165	
CHILDREACH (Phase II)	218416		Less : Advance Grant Received		
MENSEN MET EEN MISSIE (ALLIANCE)	49378		transferred to Balance Sheet	3155385	6952780
MM 2011-12	427011		Bank Interest - (FC)	82848	
FUNCTIONAL VOCATIONAL TRAINING FORUM (FVTF)	260586		Less : Transferred to SCBR	25535	57313
SCF (SCBR) #	3998747				
MENSEN MET EEN MISSIE (2012-13)	170355	6952780			
Other FC Exps			Local Grant		
To Misc Expenses		250	Unutilised Grant Last Year	347312	
To Bank Charges		1238	Add : Grant Received During the year	1689808	
Admin Exp		24181	Add : Contribution of CFD	157	
Transfer to Interet Reserve Fund		31644		2037277	
			Add : Net Grant Receivable	-724225	1313052
To Expenses made from					
Local Contribution			Bank Interest - (Local)		13961
BOSCH	309615		Donation		68277
BOSCH (2012-13)	472327		Misc. Income		21746
BOSCH SURVEY	67687				
FVTRS	71723				
TERI DHOLERA SIR	86789				
TERI INSTEP	230157				
BSC HONORARIUM	3000				
KADAM EDUCATION PROGRAM	71754	1313052			
To Bank Charges		529			
To Depreciation		54053			
Other Local Exp					
To Communication expenses		6550			
To Electricity Expenses		1870			
To Postage Expenses		5615			
To Donation		5000			
To Miscellaneous Expenses		834			
To Travelling Exps		10150			
Income ove Expenditure transfer to BS		19383			
		8427129			8427129

As per our audit report of even date

For, K C J M & Associates

Chartered Accountants

Jahir Mansuri

Senior Partner

Mem : 115867

FRN : 121324W



For, Centre For Development

Meera Malik

Trustee

Date : 07/09/2013

Place : Ahmedabad



Shedule IX [Vide Rule 17 (I)] The Bombay Public Trust Act, 1950

Name of Trust : Centre for Development

Regd No. :Trust-F/5260 Ahmedabad | Society-Guj/5408 Ahmedabad

RECEIPTS AND PAYMENTS ACCOUNT (CONSOLIDATED)
For the year ended on 31st March, 2013

Receipts	Amount Rs	Amount Rs	Payments	Amount Rs	Amount Rs
Opening Balance (FC)			Payments Made towards Project &		
Central Bank Of India	1043514		Administrative Exps.		
Cash Balance	16910		-From FC Fund	6951845	
Fixed Deposit with CBI (FC)	525789	1586213	-From Local Fund	1343443	8295288
Opening Balance (L)					
Central Bank Of India - 4640	13531		To Misc Expenses (F)		250
Cash	10311				
FD with CBI (KADAM)	400000				
Central Bank Of India - KADAM	84155	507997	To Bank Charges (F)		1238
Foreign Contribution Received		9248939	Payment to Other Assets (F)		
(Annexure A)			- Audit fees		17852
Net FD Interest (CMC Library Fund)	33419				
Net FD Interest	13679				
Net Bank Interest	69169				
	116267		Payment to Other Assets (L)		
Less : Transferred to SCBR Grant	25535	90732	-		
Local Contribution/Income Rec.		1618648			
Other Income (L)			Closing Cash & Bank (FC)		
Donation (FVTRS Contribution)	68276		Central Bank Of India	237953	
Misc Rent Income	21513		Cash Balance	1745	
Bank Interest - Local	5752	95541	Fixed Deposit with CBI (FC)	3715000	3954698
Sale of Fixed Asset(L)		8000	Closing Cash & Bank (Local)		
			Central Bank Of India - KADAM	356380	
			Central Bank Of India - 4640	254544	
			Cash Balance	3086	
			FD with CBI (KADAM)	272734	886744
		13156070			13156070

As per our audit report of even date

For, K C J M & Associates
Chartered Accountants

Jahir Mansuri
Senior Partner
Mem : 115867
FRN : 121324W



For, Centre For Development

Meera Malek
Trustee
Date : 07/09/2013
Place : Ahmedabad



Annexure A : Statement Grant (Consolidated)

Name of Funding Agency	Project Name	Opening Balance (01.04.2012)	Grant Received	CFD Contribution	Total Balance	Expenditure	Closing Balance (31.03.2013)
FC		A	B	C	D (A+B+C)	E	F (D-E)
ALLIANCE (SXSSS)	Books	0	24000	0	24000	5131	18869
CHILDREACH (OCKENDER)	Logistic expenses for ockenden event	0	391247	0	391247	282445	108802
MENSEN MET EEN MISSIE	FREEDOM FOR RELIGION	0	3159835	0	3159835	1540711	1619124
CHILDREACH (Phase II)	Provide Education Support to the riots affected and displaced children of oppressed, exploited and discriminated communities in Ahmedabad city	216469	0	1947	218416	218416	0
MENSEN MET EEN MISSIE (ALLIANCE)	ALLIANCE FOR PEACE & JUSTICE (GUJARAT)	0	383564	0	383564	49378	334186
MM 2011-12	Mobilizing Dalit and Muslim youth on rights base perspective and advocacy for their issues in the post Godhra carnage context to bring peace and harmony in Ahmedabad	785756	0	-358745	427011	427011	0
FUNCTIONAL VOCATIONAL TRAINING FORUM (FVTF)	Enhance the skills by providing vocational training to the school dropout youth, Ahmedabad, Gujarat.	86	260500	0	260586	260586	0
SCF (SCBR) #	Strengthening child rights to prevent child labour in Gujarat's cotton and Seed Farming (Ahmedabad district)	-145032	3952249	0	3807217	3998747	-191530
MENSEN MET EEN MISSIE (2012-13)	Mobilize Dalit and Muslim youth on rights base perspective and advocacy for their issues in the post Godhra carnage context to bring peace and harmony in Ahmedabad City.	0	1436289	0	1436289	170355	1265934
Total		857279	9607684	-356798	10108165	6952780	3155385



Annexure B : Fixed Assets CONSOLIDATED

Name of Assets	Balance	Addition	Deduction	Total	Depreciation	Balance
	as on				#	as on
	01.04.2013					31.03.2013
FC						
Fixed Assets (CFD)						
Computer & Printers	7464	0	0	7464	0	7464
Furniture	39292	0	0	39292	0	39292
Audio System	1674	0	0	1674	0	1674
Water Purifier	7208	0	0	7208	0	7208
Learning Material	3849	0	0	3849	0	3849
TV System	3920	0	0	3920	0	3920
Refrigerator	2457	0	0	2457	0	2457
Total	65864	0	0	65864	0	65864
Fixed Assets (Funding Agency)						
Camera (CMC)	13500	0	0	13500	0	13500
Computer & Printer (SCBR)	110000	0	0	110000	0	110000
Furniture (SCBR)	42233	0	0	42233	0	42233
Vehicle (SCBR)	122019	0	0	122019	0	122019
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
Total	422887	0	0	422887	0	422887
Fixed Assets (Local)						
Computer	87190	0	0	87190	52314	34876
Splender	7767	0	8000	-233	0	0
Motor Cycle	1352	0	0	1352	203	1149
Cooler	7405	0	0	7405	1111	6294
Furniture	4256	0	0	4256	426	3830
Total	107970	0	8000	99970	54053	46150

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

