

**AUDIT REPORT**

**OF**

**CENTRE  
FOR  
DEVELOPMENT**

**FOR THE YEAR  
2016-2017**



**CHARTERED ACCOUNTANTS**

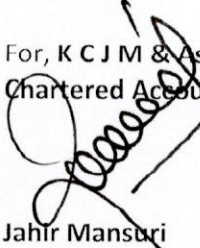
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## REPORT OF AUDITORS

We have audited the annexed Balance Sheet of **CENTRE FOR DEVELOPMENT, AHMEDABAD** at the end of **31<sup>st</sup> March 2017** 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

  
Jahir Mansuri  
Partner  
MRN: 115867  
FRN: 121324W



Date: 21.08.2017  
Place: Ahmedabad



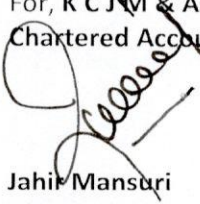
Name of the trust: **CENTRE FOR DEVELOPMENT**  
Registration No. : **F /5260/AHMEDABAD**  
Year: **2016-17**

**ANNEXURE - A - of AUDIT REPORT**

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 JM & Associates**  
**Chartered Accountants**

  
**Jahir Mansuri**  
**Partner**  
**MRN: 115867**  
**FRN: 121324W**



**Date: 21.08.2017**  
**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, 2017

Capital / Liabilities	₹	₹	Assets	₹	₹
<b>Trust Fund or Corpus (NonFC)</b>			<b>Fixed Assets(Annexure B)</b>		
(Annexure G)		439087	Form FC Fund		1298792
			From NonFC Fund		120000
<b>Other Earmarked Fund (Annexure F)</b>					
Form FC Fund		2243806	<b>Fixed Deposit (Annexure C)</b>		
From NonFC Fund		120000	Form FC Fund		6548234
			From NonFC Fund		887832
<b>Unutilized Grant (Annexure A)</b>					
FC Fund		4426924	<b>Other Loan and Advances (Annexure D)</b>		
NonFC Fund		271758	Form FC Fund		67921
			From NonFC Fund		140480
			<b>Cash on hand</b>		
<b>Other Current Liability (FC)</b>			FC Fund		4249
Staff Security Deposit		105500	Cash NonFC Fund		7346
			Cash (Childline)		8456
<b>Interest Reserve Fund (FC)</b>			<b>Bank Accounts (Annexure E)</b>		
Last Year Balance	1278459		FC Fund		173760
Add : Excess of Project Grant	278		NonFC Fund		94319
Add : Transferred from Income & Exps	37988	1316725			
<b>Income Expenditure Account (NonFC)</b>					
Opening Balance	432885				
Less : Excess of Expenditures	5297	427588			
		9351389			9351389

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

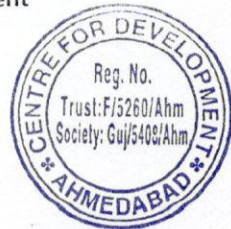
**Jahir Mansuri**  
Senior Partner  
Mem : 115867  
FRN : 121324W



For, Centre For Development

*(Signature)*  
**Meera Malek**

Trustee  
Date : 21/08/2017  
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

**INCOME & EXPENDITURE ACCOUNT (Consolidated)**  
 for the year ending on 31.03.2017

Expenses	₹	₹	Income	₹	₹
<b>Expenses towards objects of the Trust (FC)</b>			<b>Interest Income (FC)</b>		
(Annexure I)			Bank Interest FC	56075	
<b>Trust Expenses</b>			FD Interest FC	124946	
Education	0		Interest on TDS refund	3652	184673
Social	70980				
Administrative Expenses	75705	146685	<b>Interest Income (NonFC)</b>		
<b>Expenses of Projects</b>			Bank Interest	4631	
Education	5373204		FD Interest	40642	45273
Social	5767440				
Administrative Expenses	564508	11705152	<b>Misc Income (NonFC)</b>		35192
<b>Transfer to Interet Reserve Fund (FC)</b>		37988	<b>Donation (FC)</b>	105196	
			Less : Transferred to Earmarked Fund	105196	0
<b>Expenses towards objects of the Trust (NonFC)</b>					
Education	783742		<b>Grants in aid for specific projects (FC)</b>		11705152
Social	0		(Annexure A)		
Administrative Expenses	85762	869504			
			<b>Grants in aid for specific projects (NonFC)</b>		783742
			(Annexure A)		
			<b>Excess of Expenditure over income</b>		5297
		12759329			12759329

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*  
 Meera Malek  
 Trustee

Date : 21/08/2017  
 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

## RECEIPTS AND PAYMENTS ACCOUNT (Consolidated) For the year ended on 31st March 2017

Receipts	Amount ₹	Amount ₹	Payments	Amount ₹	Amount ₹
<b>Opening Balance (NonFC)</b>			<b>Payments Made towards Project &amp;</b>		
Bank Balance	282608		Form FC Fund		10863828
Cash	354		From NonFC Fund		906342
Fixed Deposits	376741	659703			
<b>Opening Balance (FC)</b>			<b>Administrative Expenses (FC)</b>		640213
Central Bank Of India	313567				
Cash Balance	2416				
Fixed Deposits	7883221	8199204	<b>Spent from Earmarked Fund (NonFC)</b>		72980
<b>Individual Donation</b>		105196	<b>Purchase of Fresh Fixed Assets (FC)</b>		180500
Foreign Contribution Received		9794430			
<b>Grants and Donations Received (NonFC)</b>		1042400	<b>Closing Balance (NonFC)</b>		
Rent Deposit Received Back (NonFC)		18521	Bank Balance (Annexure D)	94319	
Rent Deposit Received Back (FC)		2000	Cash	15802	
<b>Addition to Earmarked Fund (NonFC)</b>			Fixed Deposits	887832	997953
Kadam Education Fund Received	2743				
Corpus Fund Received	167500	170243	<b>Closing Balance (FC)</b>		
<b>TDS Refund Received(FC)</b>		107295	Bank Balance	173760	
<b>Other Income(NonFC)</b>			Cash Balance	4249	
TDS Refund Received	7244		Fixed Deposits	6548234	6726243
Misc Income	33410	40654			
<b>Interest Income (FC)</b>					
Bank Interest	57907				
FD Interest	141100				
Interest on TDS Refund	3652	202659			
<b>Interest Income (NonFC)</b>					
Bank Interest	12011				
FD Interest	33743	45754			
		20388059			20388059

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

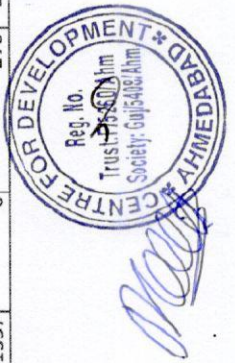
Date : 21/08/2017  
Place : Ahmedabad





## Annexure A : Statement Grant (FC)

Name of Funding Agency	Project Name	Opening Balance (01.04.2016)	Grant Received	Interest On Unused Fund of the Project	Transfer to/ from Other Project	CFD Contribution / (Excess)	Total Balance	Recognized during the current year	Closing Balance (31.03.2017)
		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	71411	937092	0	0	0	1008503	732425	276078
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.	491880	0	0	0	0	491880	438040	53840
Asia Initiatives (SOCCS)	Capacity building of women's SHGs and adolescent girls.	0	538536	0	0	0	538536	287443	251093
MensenMet Een Missie (COC)	Capacity building of team members of the partner organizations of APJ	30018	0	0	0	0	30018	0	30018
MensenMet Een Missie (VV)	Strengthening voices, sensitizing voices and connecting voices	4285426	5956758	129505	0	0	10371689	7378851	2992838
MensenMet Een Missie (Study 1)	Study on discrimination on gender, entitlements and schemes	276151	0	0	0	0	276151	0	276151
Indo Global Social Service Society (IGSSS)	Organizing Valmiki women SHGs, capacity building of Valmiki women leaders and life skill education for Valmiki girls in Ahmedabad City	5394	790627	1832	0	0	797853	781021	16832
Litworld International-2016	Kadam Resource Centres (LitClubs) life skill education	329193	546231	0	0	0	875424	800276	75148
Litworld International-2015	Kadam Resource Centres (LitClubs) life skill education	15989	0	0	0	0	15989	0	15989
Litworld International-2017	Kadam Resource Centres (LitClubs) life skill education	0	545484	0	0	0	545484	329492	215992
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	326751	0	0	0	-278	326473	326473	0
CHILDREACH (OCKENDEN)	Ensure child right protection	99725	0	0	0	0	99725	99725	0
Organization Functioning For Eytham's Respect (OFFER)	Orphan one to one sponsorship programme	-139815	479702	0	0	0	339887	531406	-191519
Total		6206587	9794430	131337	0	-278	16132076	11705152	4426924



**Annexure A : Statement Grant (NonFC)**

Name of Funding Agency	Project Name	Opening Balance (01.04.2016)	Grant Received	Interest On Unused Fund of the Project	Transfer to/ from Other Project	CFD Contribution / (Excess)	Total Balance	Recognized during the current year	Closing Balance (31.03.2017)
		A	B	C	D	E	F (AtoE)	G	H (F-G)
ASIA Initiatives (Tablet Project)	Tablet Distribution for Education Purpose	0	50000	0	0	0	50000	50000	0
Childline India Foundation	Integrated Child Protection Scheme	0	908000	7380	0	0	915380	646046	269334
Contribution Indo Global Social Service Society (IGSSS)	Organizing Valmiki women SHGs, capacity building of Valmiki women leaders and life skill education for Valmiki girls in Ahmedabad City	5720	84400	0	0	0	90120	87696	2424
<b>Total</b>		5720	1042400	7380	0	0	1055500	783742	271758





Annexure B : Fixed Assets

Name of Assets	Balance as on 01.04.2016	Addition	Deduction	Total	Depreciation #	Balance as on 31.03.2017
<b>Fixed Assets (Funding Agency)</b>						
Camera (CMC)	13500	0	13500	0	0	0
Computer & Printer (SCBR)	110000	0	110000	0	0	0
Furniture (SCBR)	42233	0	25000	17233	0	17233
Projector (CMC & ASHA)	33000	0	0	33000	0	33000
Digital Camera (SCBR)	8885	0	8885	0	0	0
Laser Printer (Child Reach)	5900	0	0	5900	0	5900
Projector (SCBR)	42200	0	0	42200	0	42200
Sewing Machine (SCBR)	45150	0	45150	0	0	0
Fitting (IRW)	13760	0	13760	0	0	0
Computer & Laptop (IRW)	30330	0	0	30330	0	30330
Library Shelves (IRW)	20969	0	20969	0	0	0
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 Initiatives)	147500	25500	0	173000	0	173000
Furniture (Asia Initiatives)	18228	120000	0	138228	0	138228
Mega Phone (MM)	8000	0	0	8000	0	8000
Laptop and Printer (MM)	136467	0	0	136467	0	136467
Projector (Asia Initiatives)	0	35000	0	35000	0	35000
<b>Total</b>	<b>1355556</b>	<b>180500</b>	<b>237264</b>	<b>1298792</b>	<b>0</b>	<b>1298792</b>

# Note : As all the assets are purchased from Funding Agency Fund, Depreciation has not been charged on the same



**Annexure B : Fixed Assets (NonFC)**

Name of Assets	Balance	Addition	Deduction	Total	Depreciation	Balance
	as on				#	as on
	01.04.2016					31.03.2017
<u>Fixed Assets</u>						
Computer (CHD)	0	45000	0	45000	0	45000
Furniture (CHD)	0	25000	0	25000	0	25000
Tablet (ASIA)	0	50000	0	50000	0	50000
<b>Total</b>	<b>0</b>	<b>120000</b>	<b>0</b>	<b>120000</b>	<b>0</b>	<b>120000</b>

# Note : As all the assets are purchased from Funding Agency Fund, Depreciation has not been charged on the same





**ANNEXURE C**  
**FIXED DEPOSITS (FC)**

Bank Name and Branch	Name	FD No	Amount
Central Bank of India, Lati Bazar	CFD	3429077919	470155
Central Bank of India, Lati Bazar	CFD	3477904047	558536
Central Bank of India, Lati Bazar	CFD	3557615964	504866
Central Bank of India, Lati Bazar	CFD	3588305172	501683
Central Bank of India, Lati Bazar	CFD	3588306379	501683
Central Bank of India, Lati Bazar	CFD	3588306970	224101
Central Bank of India, Lati Bazar	CFD	3568940538	151586
Central Bank of India, Lati Bazar	CFD	3568940594	151586
Central Bank of India, Lati Bazar	CFD	3568940684	151586
Central Bank of India, Lati Bazar	CFD	3599274831	502083
Central Bank of India, Lati Bazar	CFD	3599274875	502083
Central Bank of India, Lati Bazar	CFD	3599274922	502083
Central Bank of India, Lati Bazar	CFD	3599274944	1004451
Central Bank of India, Lati Bazar	CFD (CMC)	3227618269	821752
<b>Total</b>			<b>6548234</b>

**ANNEXURE D**  
**OTHER CURRENT ASSETS (FC)**

Particulars	Amount
Deposit (Rent and Water)	32300
TDS Receivable (AY 2017-18)	35621
<b>Total</b>	<b>67921</b>

**ANNEXURE E**  
**BANK BALANCES (FC)**

Bank Name and Branch	Type of Accounts	Account No	Amount
Central Bank of India, Lati Bazar	Savings	1801266805	173760
(Main FC Bank Account)			
		<b>Total</b>	<b>173760</b>

**ANNEXURE F**  
**Other Earmarked Fund (FC)**

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
CMC Liabrary Fund	777742	72269	10193	839818
Fixed Assets Fund (Funding Agency)	1355556	180500	237264	1298792
Donaiton for Education Purpose	0	105196	0	105196
<b>Total</b>	<b>2133298</b>	<b>357965</b>	<b>247457</b>	<b>2243806</b>





**ANNEXURE C**  
**FIXED DEPOSITS (NonFC)**

Bank Name and Branch	Name	FD No	Amount
Central Bank of India, Lati Bazar	CFD	3486231749	376016
Central Bank of India, Lati Bazar	CFD	3541947931	130669
Central Bank of India, Lati Bazar	CFD	3580753154	50569
Central Bank of India, Lati Bazar	CFD	3599274977	130578
Central Bank of India, Lati Bazar	CFD-CHD	3583132533	200000
<b>Total</b>			<b>887832</b>

**ANNEXURE D**  
**OTHER CURRENT ASSETS (NonFC)**

Particulars	Amount
TDS (A.Y. 2011-12)	47974
TDS (A.Y. 2013-14)	79369
TDS (A.Y. 2017-18)	4067
Rent Deposit For Office	8250
Vodafone Deposit (CHD)	820
<b>Total</b>	<b>140480</b>

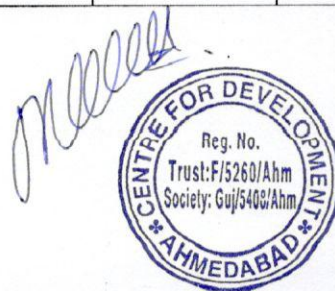
**ANNEXURE E**  
**BANK BALANCES (NonFC)**

Bank Name and Branch	Type of Accounts	Account No	Amount
Central Bank of India	Savings	1801283311	30769
<i>Lati Bazar Branch</i>			
Central Bank of India	Savings	3568975403	63550
<i>Lati Bazar Branch</i>			
Central Bank of India (Kadam)	Savings	3108350168	0
<i>Lati Bazar Branch</i>			
		<b>Total</b>	<b>94319</b>

**ANNEXURE F**  
**Other Earmarked Fund (NonFC)**

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
Kadamb Education Fund	108848	2743	111591	0
Fixed Assets Fund	0	120000	0	120000
<b>Total</b>	<b>108848</b>	<b>122743</b>	<b>111591</b>	<b>120000</b>

**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	270880	167500	0	438380
Total	271587	167500	0	439087

