

**AUDIT REPORT**

**OF**

**CENTRE  
FOR  
DEVELOPMENT**

**FOR THE YEAR  
2017-2018**



**CHARTERED ACCOUNTANTS**


47/6, Bimanagar, Satellite Road, Ahmedabad-380 015.  
Telfax : +91 79 26719976 • E-mail : 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 **31<sup>st</sup> March 2018** 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: 06.09.2018**  
**Place: Ahmedabad**

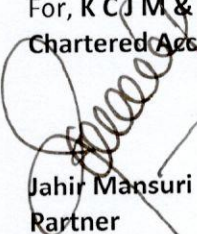
Name of the trust: **CENTRE FOR DEVELOPMENT**  
Registration No. : **F /5260/AHMEDABAD**  
Year: **2017-18**

**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 J M & Associates**  
**Chartered Accountants**

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



**Date: 06.09.2018**  
**Place: Ahmedabad**

## NOTES TO ACCOUNTS

### i) Accounting Conventions

Books of accounts are maintained on Historic Cost Convention and on going concern concept. Accrual System of Accounts is generally followed to record all Incomes and Expenditure except areas stated in Note.2. Accounts are maintained as per Generally Accepted Accounting Principles and are in line with relevant guidelines, statements and standards issued by the Institute of Chartered Accountants of India.

### ii) Revenue Recognition

Revenue recognition consists of Donation, Grant and Interest ( on FD) Income.

Donation Income is recognized and accounted for on receipt basis. Grant Income and Interest (on FD) is recognized and accounted for on Accrual basis.

Where Income in the form of Grants have been utilized for Charitable purpose , but has been received in whole or part for any reason, the grant receivable has been recognized under accrual as Grant Income and at the same time been shown under "Grants receivable" in the balance sheet. Grant Income is Income, confirmed and secured by contracts/Grant Letters.

### iii) Fixed Assets

The Fixed assets are shown at Written Down Value after providing depreciation as per Income Tax Rules 1962. However, depreciation on Assets purchased from Funding Agency Grants are not provided for. Assets Purchased from Asset Fund have been grouped separately.

### iv) Investments

Value of Investments has been adjusted to include interest accrued thereon as on 31<sup>st</sup> March.

### v) Grants Received in Advance

Grants which are received during the financial year in advance for utilization in the subsequent financial year are shown under "Advance Grants" in the financial statements. Accrued Interest Income on the same are credited to the balance of advance grants. These grants will be shown as Income in the subsequent financial year during which the expenditure sanctioned under these Grants are incurred.

### vi) Donations

Donations received for any specific purposes are credited to the respective Specific Fund. Corpus Donations are directly reflected in the Balance Sheet.

### vii) Expenditure

Expenditure which are necessary and directly related to Projects like Program Staff cost, Program Activity Cost etc.. are considered as Project Expenses and further bifurcated as per their nature. Expenditure related to administrative work like Admin Staff Cost and General Overheads treated as Administrative Expenses.

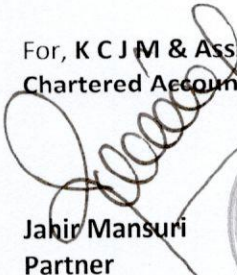


viii) Contingencies & Events occurring after date of Balance Sheet

Accounting for contingencies (gains and losses) arising out of contractual obligations, are made only on the basis of mutual acceptances.

1. 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**  
Partner  
MRN: 115867  
FRN: 121324W



**Date: 06.09.2018**  
**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, 2018

Capital / Liabilities	₹	₹	Assets	₹	₹
<b>Other Earmarked Fund (FC)</b>			<b>Fixed Assets (FC)</b>		
(Annexure F)		2321963	(Annexure B)		1314794
<b>Other Earmarked Fund (NonFC)</b>			<b>Fixed Assets (NonFC)</b>		
(Annexure F)		160225	(Annexure B)		160225
<b>Trust Fund or Corpus (NonFC)</b>			<b>Grants Receivable (NonFC)</b>		1131724
(Annexure G)		560737	<b>Fixed Deposit (FC)</b>		
<b>Unutilized Grant (FC)</b>			(Annexure C)		3767604
(Annexure A)		1670594	<b>Other Loan and Advances (NonFC)</b>		
<b>Other Current Liability (FC)</b>			(Annexure C)		164050
Unpaid Salary		231560	<b>Other Loan and Advances (FC)</b>		
<b>Other Current Liability (NonFC)</b>			(Annexure D)		85430
Unpaid Salary & Expense	248633		<b>Cash on hand</b>		
S.A. Enterprises	35058	283691	FC Fund		1835
<b>Unutilized Grant (NonFC)</b>			Cash NonFC Fund		228
(Annexure A)		113220	<b>Bank Accounts (Annexure E)</b>		
<b>Interest Reserve Fund (FC)</b>			FC Fund		78545
Last Year Balance	1316726		NonFC Fund		161887
Add : Excess of Project Grant	-14310				
Add : Transferred from Income & Exps	-278325	1024091			
<b>Income Expenditure Account (NonFC)</b>					
Opening Balance	427588				
Add : Excess of Income over Expenditure	89837				
Less : CFD Contribution	-17184	500241			
		6866322			6866322

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

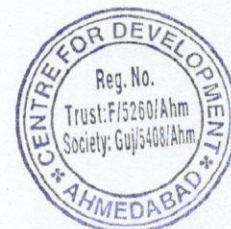
Jahir Mansuri  
Senior Partner  
Mem : 115867  
FRN : 121324W



For, Centre For Development

*Meera Malek*

Meera Malek  
Trustee  
Date : 06/09/2018  
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 31.03.2018

Expenses	₹	₹	Income	₹	₹
<b>Expenses towards objects of the Trust (FC)</b>			<b>Interest Income (FC)</b>		
(Annexure I)			Bank Interest FC	29790	
<b>Trust Expenses</b>			FD Interest FC	209317	239107
Education	38346				
Social	15748		<b>Interest Income (NonFC)</b>		
Administrative Expenses	85839	139933	Bank Interest	3302	
<b>Expenses of Projects</b>			FD Interest	16169	19471
Education	4111435				
Social	4198984		<b>Donation (NonFC)</b>		102082
Administrative Expenses	1064181	9374600			
			<b>Other Income(NonFC)</b>		
<b>Expenses towards objects of the Trust (NonFC)</b>			File Product Income		32500
Education	130206				
Social	1590904		<b>Grants in aid for specific projects (FC)</b>		8997101
Administrative Expenses	259660	1980770	(Annexure A)		
<b>Administrative Expenses (NonFC)</b>		64216	<b>Grants in aid for specific projects (NonFC)</b>		1980770
			(Annexure A)		
<b>Excess of Income over Expenditure</b>		89837			
			<b>Transfer to Interet Reserve Fund (FC)</b>		278325
		11649356			11649356

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 : 06/09/2018  
 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 2018**

Receipts	Amount ₹	Amount ₹	Payments	Amount ₹	Amount ₹
<b>Opening Balance (NonFC)</b>			<b>Payments Made towards Project &amp;</b>		<b>8364513</b>
Bank Balance	94319		<b>Exps. OF Project (FC)</b>		
Cash	15802	<b>110121</b>			
			<b>Payments Made towards Project &amp;</b>		
<b>Opening Balance (FC)</b>			<b>Expenses for objects (NonFC)</b>		<b>1324199</b>
Central Bank Of India	173760				
Cash Balance	4249	<b>178009</b>	<b>Administrative Expenses (FC)</b>		<b>918460</b>
<b>Grant Received during the year (NonFC)</b>		<b>670738</b>	<b>Administrative Expenses (NonFC)</b>		<b>323876</b>
<b>Individual Donation (FC)</b>		<b>39300</b>	<b>Purchase of Fresh Fixed Assets (FC)</b>		<b>16002</b>
<b>FD Matured During the year (NonFC)</b>		<b>791267</b>	<b>Purchase of Fresh Fixed Assets (NonFC)</b>		<b>40225</b>
<b>FD Matured during the year (FC)</b>		<b>4175038</b>	<b>Invested in FD during the year (FC)</b>		<b>1400000</b>
<b>Foreign Contribution received during the year (FC)</b>			<b>Closing Balance (FC)</b>		
(Annexure A)		<b>6199297</b>	Bank Balance	1835	
			Cash Balance	78545	<b>80380</b>
<b>Addition to Earmarked Fund (NonFC)</b>					
Corpus Fund Received		<b>121650</b>	<b>Closing Balance (NonFC)</b>		
			Bank Balance (Annexure D)	161887	
<b>Donation Received (NonFC)</b>		<b>102082</b>	Cash	228	<b>162115</b>
<b>File Product Income (NonFC)</b>		<b>32500</b>			
<b>Interest Income (FC)</b>					
Bank Interest	30435				
FD Interest	157276	<b>187711</b>			
<b>Interest Income (NonFC)</b>					
Bank Interest	4583				
FD Interest	17474	<b>22057</b>			
		<b>12629770</b>			<b>12629770</b>

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

For, Centre For Development

Jahir Mansuri  
Senior Partner  
Mem : 115867  
FRN : 121324W



*Meera Malek*  
**Meera Malek**  
Trustee  
Date : 06/09/2018  
Place : Ahmedabad



## Annexure A : Statement Grant (FC)

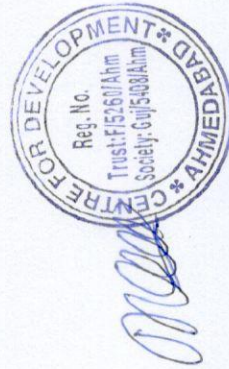
Name of Funding Agency	Project Name	Opening Balance (01.04.2017)	Grant Received	Interest On Fund of the Project	Transfer to/ from Other Project	CFD Contribution / (Excess)	Total Balance	Expenditure	Closing Balance (31.03.2018)
		A	B	C	D	E	F (AtoE)	G	H (F-G)
Association For India's Development (AID)	Empowerment of community to reclaim child and civic rights	276078	460150	0	0	0	736228	842187	-105959
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.	53840	0	0	0	0	53840	16002	37838
Asia Initiatives 2017-18	Capacity building of women's SHGs and adolescent girls.	0	443485	0	0	0	443485	113912	329573
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 (FE)	FINAL EVALUATION	0	368484	0	0	-13	368471	368471	0
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	16832	700064	645	0	0	717541	711421	6120
Litworld International-2016	Kadam Resource Centres (LitClubs) life skill education	75148	0	0	0	0	75148	32273	42875
Litworld International-2015	Kadam Resource Centres (LitClubs) life skill education	15989	0	0	0	0	15989	15989	0
Litworld International-2017	Kadam Resource Centres (LitClubs) life skill education	215992	955648	0	0	0	1171640	1171640	0
Litworld International-2018	Kadam Resource Centres (LitClubs) life skill education	0	666779	0	0	0	666779	306022	360757
MensenMet Een Missie (Study - 1)	Study on discrimination on gender, entitlements and schemes	276151	0	0	0	0	276151	0	276151
Organization Functioning For Eytham's Respect (OFFER)	Orphan one to one sponsorship programme	-191519	709987	0	0	0	518468	534003	-15535
Indo Global Social Service Society (IGSSS) LIVELIHOOD	Sustainable Options for Uplifting Livelihood	0	179550	0	0	0	179550	179550	0
Asia Initiatives (SOCCS)	Capacity building of women's SHGs and adolescent girls.	251093	0	0	0	14323	265416	265416	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 (VV)	connecting voices	2992838	1715150	26519	0	0	4734507	4440215	294292
Total		4426924	6199297	27164	0	14310	10667695	8997101	1670594



# Annexure B : Fixed Assets

Name of Assets	Balance as on	Addition	Deduction	Total	Depreciation #	Balance as on
	01.04.2017					31.03.2018
<b>Fixed Assets (Funding Agency)</b>						
Camera (CMC)	0	0	0	0	0	0
Computer & Printer (SCBR)	0	0	0	0	0	0
Furniture (SCBR)	17233	0	0	17233	0	17233
Projector (CMC & ASHA)	33000	0	0	33000	0	33000
Digital Camera (SCBR)	0	0	0	0	0	0
Laser Printer (Child Reach)	5900	0	0	5900	0	5900
Projector (SCBR)	42200	0	0	42200	0	42200
Sewing Machine (SCBR)	0	0	0	0	0	0
Fitting (IRW)	0	0	0	0	0	0
Computer & Laptop (IRW)	30330	0	0	30330	0	30330
Library Shelves (IRW)	0	0	0	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)	173000	0	0	173000	0	173000
Furniture (Asia Initiatives)	138228	16002	0	154230	0	154230
Mega Phone (MM)	8000	0	0	8000	0	8000
Laptop and Printer (MM)	136467	0	0	136467	0	136467
Projector (Asia Initiatives)	35000	0	0	35000	0	35000
<b>Total</b>	<b>1298792</b>	<b>16002</b>	<b>0</b>	<b>1314794</b>	<b>0</b>	<b>1314794</b>

# Note : As all the assets are purchased from Foreign Contribution, 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	3568940538	161297
Central Bank of India, Lati Bazar	CFD	3568940594	161297
Central Bank of India, Lati Bazar	CFD	3568940684	161297
Central Bank of India, Lati Bazar	CFD	3557615964	537191
Central Bank of India, Lati Bazar	CFD	3588305172	501762
Central Bank of India, Lati Bazar	CFD	3645782142	204293
Central Bank of India, Lati Bazar	CFD	3645782200	204293
Central Bank of India, Lati Bazar	CFD	3645782696	204293
Central Bank of India, Lati Bazar	CFD	3654444464	202853
Central Bank of India, Lati Bazar	CFD	3654445082	202853
Central Bank of India, Lati Bazar	CFD	3654445219	202853
Central Bank of India, Lati Bazar	CFD	3654445297	202853
Central Bank of India, Lati Bazar	CFD (CMC)	3227618269	820469
<b>Total</b>			<b>3767604</b>

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

Particulars	Amount
Deposit (Rent and Water)	23500
TDS Receivable (AY 2017-18)	61930
<b>Total</b>	<b>85430</b>

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

Bank Name and Branch	Type of Accounts	Account No	Amount
Central Bank of India, Lati Bazar	Savings	1801266805	78545
(Main FC Bank Account)			
		<b>Total</b>	<b>78545</b>

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

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
CMC Liabrary Fund	839818	56105	33250	862673
Fixed Assets Fund (Funding Agency)	1298792	16002	0	1314794
Donation for Education Purpose	105196	39300	0	144496
<b>Total</b>	<b>2243806</b>	<b>111407</b>	<b>33250</b>	<b>2321963</b>



*[Handwritten signature]*

Annexure A : Statement Grant (NonFC)

Name of Funding Agency	Project Name	Opening Balance (01.04.2017)	Grant Received	Interest On Unused Fund of the Project	Transfer to/ from Other Project	CFD Contribution / (Excess)	Total Balance	Expenditure	Closing Balance (31.03.2018)
		A	B	C	D	E	F (AtoE)	G	H (F-G)
Center for Environmental Planning and Technology (CEPT)	Focus Group Discussion in Bombay Hotel Pockets	0	50000	0	0	0	50000	19654	30346
Childline India Foundation	Integrated Child Protection Scheme	269334	0	2586	0	0	271920	1403644	-1131724
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	2424	105207	0	0	0	107631	107631	0
Indo Global Social Service Society (IGSSS)	Emergency Relief Response to Gujarat Floods-2017	0	226082	0	0	0	226082	226082	0
DCPU - VCPC		0	169950	0	0	0	169950	87076	82874
Sanitary Napkin		0	119499	0	0	17184	136683	136683	0
Total		271758	670738	2586	0	17184	962266	1980770	-1018504



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

Particulars	Amount
TDS (A.Y. 2011-12)	47974
TDS (A.Y. 2013-14)	79369
TDS (A.Y. 2016-17)	4067
TDS (A.Y. 2018-19)	23570
Rent Deposit For Office	8250
Vodafone Deposit (CHD)	820
<b>Total</b>	<b>164050</b>

**ANNEXURE D****BANK BALANCES (NonFC)**

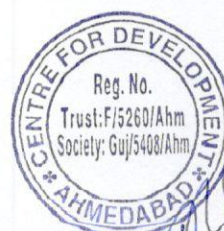
Bank Name and Branch	Type of Accounts	Account No	Amount
Central Bank of India	Savings	1801283311	157588
<i>Lati Bazar Branch</i>			
Central Bank of India	Savings	3568975403	4299
<i>Lati Bazar Branch</i>			
		<b>Total</b>	<b>161887</b>

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

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
Fixed Assets Fund	120000	40225	0	160225
<b>Total</b>	<b>120000</b>	<b>40225</b>	<b>0</b>	<b>160225</b>

**ANNEXURE F****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	438380	121650	0	560030
<b>Total</b>	<b>439087</b>	<b>121650</b>	<b>0</b>	<b>560737</b>



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

Name of Assets	Balance	Addition	Deduction	Total	Depreciation	Balance
	as on				#	as on
	01.04.2017					31.03.2018
<u>Fixed Assets</u>						
Alluminium Cabin	0	40225	0	40225	0	40225
Computer (CHD)	45000	0	0	45000	0	45000
Furniture (CHD)	25000	0	0	25000	0	25000
Tablet	50000	0	0	50000	0	50000
<b>Total</b>	<b>120000</b>	<b>40225</b>	<b>0</b>	<b>160225</b>	<b>0</b>	<b>160225</b>

