

CPD

AUDIT REPORT

OF

**CENTRE
FOR
DEVELOPMENT**

**FOR THE YEAR
2018-2019**



CHARTERED ACCOUNTANTS

47/6, Bimanagar, Satellite Road, Ahmedabad-380 015.
Telefax : +91 79 26749976 • E-mail : mail@kcjm.in • Website : www.kcjm.in

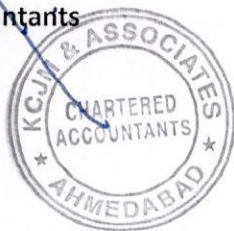
REPORT OF AUDITORS

We have audited the annexed Balance Sheet of **CENTRE FOR DEVELOPMENT, AHMEDABAD** at the end of **31st March 2019** 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: 20.09.2019
Place: Ahmedabad


Name of the trust: **CENTRE FOR DEVELOPMENT**
Registration No. : **F /5260/AHMEDABAD**
Year: **2018-19**

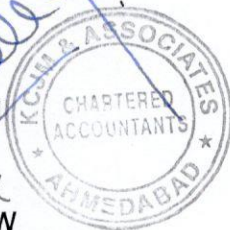
ANNEXURE - A - of AUDIT REPORT

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: 20.09.2019
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 31st 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: 20.09.2019
Place: Ahmedabad

Shedule VIII
CENTRE FOR DEVELOPMENT

Charity Registraion No : F/5260/ Ahmedabad
Society Registraion No : Guj/5408/ Ahmedabad
Address : 11, Aman Society, Rasulabad, Shahealam, Ahmedabad
FCRA Registraion No : 041910295
PAN : AAATC3988K
TAN : AHMC01481E

BALANCE SHEET (Consolidated)
As on 31st March, 2019

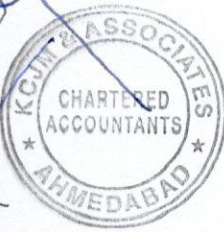
Capital / Liabilities		Amount	Assets		Amount
		₹			₹
Trust and Corpus Fund	G	2386067	Fixed Assets (FC)	C	1475019
Other Earmarked Fund (FC)	H	2831741	Fixed Deposit (FC)	D	4380674
Unutilized Grant (FC)	A	2641280	Other Loan and Advances (FC)	E	141436
Other Current Liability (FC)			Cash and Bank Balance (FC)	F	1870512
Unpaid Rent		8553			
		7867641			7867641

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 : 20.009.2019

Place : Ahmedabad



Schedule IX
CENTRE FOR DEVELOPMENT

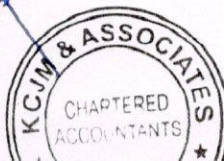
Charity Registration No : F/5260/ Ahmedabad
Society Registration No : Guj/5408/ Ahmedabad
Address : 11, Aman Society, Rasulabad, Shahealam, Ahmedabad
FCRA Registration No : 041910295
PAN : AAATC3988K
TAN : AHMC01481E

INCOME & EXPENDITURE ACCOUNT (Consolidated)
for the year ending on 31.03.2019

Expenses		Amount	Amount	Income		Amount	Amount
Expenses towards objects of the Trust (FC)	B			Interest Income (FC)			
Education		2979339		Bank Interest FC		12612	
Social		643755		FD Interest FC		207731	
Administrative Expenses		272367	3895461	Interest on TDS refund		6278	226621
Expenses of Projects (NonFC)	B			Interest Income (NonFC)			
Education		16447		Bank Interest		3935	
Social		1359851		FD Interest		21364	25299
Administrative Expenses		77480	1453778				
				Donation (NonFC)		40854	
Transfer to Interet Reserve Fund (FC)			143327	Donation for Education Support		227300	268154
Excess of Income over Expenditure			239478	Other Income (NonFC)			
				File Product Income			87140
				Grants in aid for specific projects (FC)	A		
				Unutilised Grant Last Year		1670595	
				Add : Grant Received During the year		4916545	
				Add : Interest on Unused Funds		750	
				Add : Own Contribution / (Excess)		-31178	
						6556712	
				Less : Transferred to earmarked Fund		-294204	
				Less : Advance Grant Received			
				transferred to Balance Sheet		2450341	3812167
				Grants in aid for specific projects (NonFC)	A		
				Unutilised Grant Last Year		-1018504	
				Add : Grant Received During the year		2518032	
				Add : Interest on Unused Funds		4074	
				Add : Own Contribution / (Excess)		0	
						1503602	
				Less : Advance Grant Received			
				transferred to Balance Sheet		190939	1312663
			5732044				5732044

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

Jahir Mansuri
Senior Partner
Mem : 115867



For, Centre For Development

Meera Malek
Trustee

Date : 30.09.2019



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 2019

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance (FC)			Payments Made towards Project & Exps. Of Project (FC)		3623094
Central Bank Of India	78545				
Fixed Deposits (FC)	3767604				
Cash Balance	1835	3847984	Administrative Expenses (FC)		272367
Opening Balance (NonFC)					
Central Bank Of India	161887		Payments Made towards Project & Administrative Exps. (NonFC)		1714970
Cash	228	162115			
Donation (NonFC)		268154			
Other Income (NonFC)		87140	Fixed Depostis (NonFC)		200000
Grant Received (NonFC)		2518032			
			Current Liability (FC)		171858
Foreign Contribution Received (Annexure A)		4916545	Advnaces (FC)		33600
Interest Income (NonFC)					
Bank Interest	3935		Closing Cash and Bank Balance (NonFC)		1145770
FD Interest	21364	25299			
Interest Income (FC)			Closing Balance (FC)		
Bank Interest	13362		Cash Balance	3662	
FD Interest	186544	199906	Fixed Deposits	4180674	
			Bank Balance (Annexure C)	721080	4905416
TDS Refund with Interest		41900			
		12067075			12067075

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 : 20.09.2019
Place : Ahmedabad



Annexure A : Statement Grant (FC)

Name of Funding Agency	Project Name	Opening Balance (01.04.2018)	Grant Received	Interest On Unused Fund of the Project	Transfer to/ from Other Project	CFD Contribution / (Excess)	Total Balance	Expenditure	Closing Balance (31.03.2019)
		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	-105958	479245	0	0	-443	372844	372844	0
Association For India's Development (AID)	Kadam Resource Centres for girls	0	1303875	0	0	0	1303875	287904	1015971
Association For India's Development (AID)	Kadam Resource Centres for girls	0	141847	0	0	0	141847	0	141847
MensenMet Een Missie	UNDER PROGRAMME: ALLIANCE FOR PEACE & JUSTICE (GUJARAT)	295012	0	0	0	0	295012	0	295012
Asia Initiatives 2017-18	Capacity building of women's SHGs and adolescent girls.	329573	0	0	0	-717	328856	328856	0
Asia Initiatives (SOCCS)	Capacity building of women's SHGs and adolescent girls.	37838					37838	0	37838
MensenMet Een Missie (COC)	Capacity building of team members of the partner organizations of API	30018	0	0	0	-30018	0	0	0
Indo Global Social Service Society (IGSSS)	To ensure inclusive Participation of most excluded families in urban planning and governance in Ahmedabad City.	6120	806328	750	0	0	813198	685793	127405
Litworld International-2016	Kadam Resource Centres (LitClubs) life skill education	42875	0	0	0	0	42875	0	42875
Litworld International-2018	Kadam Resource Centres (LitClubs) life skill education	360757	965114	0	0	0	1325871	1303277	22594
Litworld International-2019	Kadam Resource Centres (LitClubs) life skill education	0	489080	0	0	0	489080	368433	120647
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	-15535	436852	0	0	0	421317	465060	-43743
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)	Strengthening voices, sensitizing voices and connecting voices	294292		0	0	0	294292	0	294292
Global Giving	Education Earmarked Fund	0	294204	0	-294204	0	0	0	0
Total		1670595	4916545	750	-294204	-31178	6262508	3812167	2450341



Annexure A : Statement Grant (NonFC)

Name of Funding Agency	Project Name	Opening Balance (01.04.2018)	Grant Received	Interest On Unused Fund of the Project	Transfer to/ from Other Project	CFD Contribution / (Excess)	Total Balance	Expenditure	Closing Balance (31.03.2019)
		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	30346	0	0	0	0	30346	0	30346
Childline India Foundation	Integrated Child Protection Scheme	-1131724	1979621	4074	0	0	851971	1192638	-340667
TRENT LIMITED	To ensure the rights of children and strengthen protection mechanism from area to state level	0	400001	0	0	0	400001	0	400001
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	0	81730	0	0	0	81730	37425	44305
DONATION	KRCG	0	55000	0	0	0	55000	0	55000
DCPU - VCPC		82874	0	0	0	0	82874	82000	874
Sanitary Napkin		0	1680	0	0	0	1680	600	1080
Total		-1018504	2518032	4074	0	0	1503602	1312663	190939



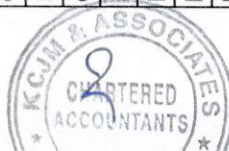
Annexure C : Fixed Assets

Name of Assets	Balance as on 01.04.2018	Addition	Deduction	Total	Depreciation #	Balance as on 31.03.2019
Fixed Assets (Funding Agency)						
Furniture (SCBR)	17233	0	0	17233	0	17233
Projector (CMC & ASHA)	33000	0	0	33000	0	33000
Laser Printer (Child Reach)	5900	0	0	5900	0	5900
Projector (SCBR)	42200	0	0	42200	0	42200
Computer & Laptop (IRW)	30330	0	0	30330	0	30330
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)	154230	0	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
Total	1314794	0	0	1314794	0	1314794

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

Annexure C : Fixed Assets (NonFC)

Name of Assets	Balance as on 01.04.2018	Addition	Deduction	Total	Depreciation #	Balance as on 31.03.2019
Fixed Assets						
Alluminium Cabin	40225	0	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
Total	160225	0	0	160225	0	160225



ANNEXURE D**FIXED DEPOSITS (FC)**

Bank Name and Branch	Name	FD No	Amount
Central Bank of India, Lati Bazar	CFD	3568940538	171115
Central Bank of India, Lati Bazar	CFD	3568940594	171115
Central Bank of India, Lati Bazar	CFD	3568940684	171115
Central Bank of India, Lati Bazar	CFD	3588305172	503605
Central Bank of India, Lati Bazar	CFD	3654445297	205657
Central Bank of India, Lati Bazar	CFD	3678005359	421620
Central Bank of India, Lati Bazar	CFD	3699689388	1007374
Central Bank of India, Lati Bazar	CFD	3720648655	702880
Central Bank of India, Lati Bazar	CFD (CMC)	3227618269	826193
Total			4180674

ANNEXURE D**FIXED DEPOSITS (NonFC)**

Bank Name and Branch	Name	FD No	Amount
Central Bank of India, Lati Bazar	CFD	3684280827	200000
Total			200000

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

Particulars	Amount
Deposit (Rent and Water)	57100
TDS Receivable (AY 2018-19)	26309
TDS Receivable (AY 2019-20)	25387
Total	108796

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

Particulars	Amount
TDS (A.Y. 2018-19)	23570
Rent Deposit For Office	8250
Vodafone Deposit (CHD)	820
Total	32640

ANNEXURE F**BANK BALANCES (FC)**

Particulars	Type of Accounts	Account No	Amount
Cash Balance			3662
Bank Balance			
Central Bank of India, Lati Bazar (Main FC Bank Account)	Savings	1801266805	721080
		Total	724742



ANNEXURE F**CASH AND BANK BALANCES (NonFC)**

Particulars	Type of Account	Account No	Amount
Cash - CFD			7733
Cash - CHD			108
Central Bank of India	Savings	1801283311	663652
<i>Lati Bazar Branch</i>			
Central Bank of India	Savings	3568975403	474277
<i>Lati Bazar Branch</i>			
		Total	1145770

ANNEXURE G**TRUST FUND AND CORPUS FUND (NonFC)**

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
Founder Membership	707	0	0	707
Corpus Fund	560030	0	0	560030
Income & Expenditure Account	500240	239478	112984	626734
Total	560737	0	0	1187471

ANNEXURE G**Interest Reserve Fund (FC)**

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
Interest Reserve Fund (FC)	1024090	174506	0	1198596
Total	1024090	174506	0	1198596

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

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
CMC Liabrary Fund	862673	59532	4184	918021
Fixed Assets Fund (Funding Agency)	1314794	0	0	1314794
Donation for Education Purpose	144496	294205.49	0	438701.5
Total	2321963	353737.49	4184	2671516

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

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
Fixed Assets Fund	160225	0	0	160225
Total	160225	0	0	160225

