

CPD COPY

AUDIT REPORT

OF

CENTRE FOR DEVELOPMENT

FOR THE YEAR
2020-21



CA JAHIR MANSURI

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REPORT OF AUDITORS

We have audited the annexed Balance Sheet of **CENTRE FOR DEVELOPMENT, AHMEDABAD** at the end of **31st March 2021** 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.


CA Jahir Mansuri
(Partner in KCJM & Associates)
MRN: 115867
UDIN : 21115867AAAABN3423



Date: 30.11.2021
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, 2021

Capital / Liabilities		Amount	Assets		Amount
		₹			₹
Trust Fund or Corpus (NonFC)	G	1153058	Fixed Assets (NonFC)	H	160225
Other Earmarked Fund (NonFC)	F	215225	Fixed Deposits (NonFC)	C	874248
Other Current Liability (NonFC)			Other Loan and Advances (NonFC)	D	33204
Liability for Expenses		15205			
Other Earmarked Fund (FC)	G	1610863	Cash and Bank Account (NonFC)	E	120362
Unutilized Grant (FC)	A	2105055	Grant Receivables (Non FC)	A	195449
Other Current Liability (FC)		17676	Fixed Assets (FC)	C	333752
Liability for Expenses			Fixed Deposit (FC)	D	3219361
			Other Loan and Advances (FC)	E	94698
			Cash and Bank Balance (FC)	F	85783
		5117082			5117082

As per our audit report of even date




CA Jahir Mansuri
 (Partner in KCJM & Associates)
 Mem : 115867
 UDIN : 21115867AAAABN3423

For, Centre For Development



Meera Malek
 Trustee
 Date : 30.11.2021
 Place : Ahmedabad



CENTRE FOR DEVELOPMENT

Charity Registraion No : F/5260/ Ahmedabad
 Society Registraion No : Guj/5408/ Ahmedabad
 FCRA Registraion No : 041910295
 PAN : AAATC3988K
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**INCOME & EXPENDITURE ACCOUNT (CONSOLIDATED)
 for the year ending on 31.03.2021**

Expenses		Amount		Income	Amount	
		₹	₹		₹	₹
Expenses of Projects	B			Interest Income (NonFC)		
Education		114305		Bank Interest	3498	
Social		1412073		FD Interest	32765	36263
Administrative Expenses		191760	1718138	Donation (NonFC)		115880
				Study Income		9000
COVID-Relief Expenses	B		1179540	Grants in aid for specific projects (NonFC)	A	
				Unutilised Grant Last Year	342315	
Income & Expenditure Account			13788	Add : Grant Received During the year	1997120	
Excess of Income over expenses				Add : Interest on Unused Funds	34660	
				Add : Own Contribution / (Excess)	1239	
Expenses towards objects of the Trust (FC)	B				2375334	
Education		5254532		Less : Advance Grant Received		
Social		1283045		transferred to Balance Sheet	-195449	2570783
Administrative Expenses		264228	6801805	Own Covid Relief Funds		
				Unutilised Grant Last Year	124229	
				Add : Grant Received During the year	55311	179540
				Interest Income (FC)		
				Bank Interest FC	12656	
				Less : Transferred to IGSSS	-254	12402
				FD Interest FC	148670	
				FD Interest FC (Library Fund)	40719	
				Less : Transferred to Library Fund	-40719	148670
				Interest on TDS Refund		1773
				Grants in aid for specific projects (FC)	A	
				Unutilised Grant Last Year	2468190	
				Add : Grant Received During the year	5417052	
				Add : Interest on Unused Funds	254	
				Add : Own Contribution / (Excess)	0	
					7885496	
				Less : Transferred to earmarked Fund	0	
				Less : Advance Grant Received		
				transferred to Balance Sheet	2105055	5780441
				Transfer to Interest Reserve Fund (FC)		858519
			9713271			9713271

As per our audit report of even date

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For, Centre For Development

Meera Malek
 Meera Malek
 Trustee
 Date : 30.11.2021
 Place : Ahmedabad



CENTRE FOR DEVELOPMENT

Charity Registraion No : F/5260/ Ahmedabad
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RECEIPTS AND PAYMENTS ACCOUNT (CONSOLIDATED)
 For the year ended on 31st March 2021

Receipts	Amount	Amount	Payments	Amount	Amount
	₹	₹		₹	₹
Opening Balance (NonFC)			Payments Made towards Project &		
Central Bank Of India	216690		Administrative Exps. (NonFC)		2886352
Fixed Deposit	1450000				
Cash	1262	1667952	Payments Made towards Project &		6537577
Opening Balance (FC)			Exps. Of Project (FC)		
Central Bank Of India	442643				
Fixed Deposits (FC)	4049715		Administrative Expenses (FC)		268932
Cash Balance	12652	4505010			
Income Received During the year (NonFC)			Closing Balance (NonFC)		
Grant Received	1997120		Bank Balance (Annexure D)	119973	
General Donation	115880		Fixed Deposits	874248	
Covid Relief Donation	55311		Cash Balance	389	994610
Study Income	9000	2177311	Closing Balance (FC)		
Interest Income (NonFC)			Cash Balance	734	
Bank Interest	3498		Fixed Deposits	3219361	
FD Interest	32201	35699	Bank Balance (Annexure C)	85049	3305144
Foreign Contribution Received		5417052			
(Annexure A)					
Interest Income (FC)					
Bank Interest		12656			
FD Interest		175162			
Other Income					
TDS Refund Interest		1773			
		13992615			13992615

As per our audit report of even date


CA Jahir Mansuri
 (Partner in KCJM & Associates)
 Mem : 115867
 UDIN : 21115867AAAABN3423



For, Centre For Development


Meera Malek
 Trustee
 Date : 30.11.2021
 Place : Ahmedabad



Annexure A : Statement Grant (FC)

Name of Funding Agency	Activity / Project Name	Opening Balance (01.04.2020)	Grant Received	Interest On Unused Fund of the Project	Transfer to/ from Other Project	CFD Contribution / (Excess)	Total Balance	Expenditure	Closing Balance (31.03.2021)
		A	B	C	D	E	F (AtoE)	G	H (F-G)
Association For India's Development (AID)	Kadam Resource Centres for girls (2020)	1259749	411950	0	-432590	0	1239109	1239109	0
Asha for Education	Kadam Resource Centres for girls (2020)		480000	0	0	0	480000	480000	0
Association For India's Development (AID)	Kadam Resource Centres for girls (2021)	0	1088950	0	432590	0	1521540	269902	1251638
Asha for Education	Kadam Resource Centres for girls (2021)	0	0	0	0	0	0	76050	-76050
FRAUENPOWER e.V.	Kadam Resource Centres for girls (2021)	0	213846	0	0	0	213846	72348	141498
MensenMet Een Missie	Emergency Corona Relief	295012	0	0	0	0	295012	1328	293684
Asia Initiatives (SOCCS)	Capacity building of women's SHGs and adolescent girls.	37838					37838	29708	8130
Association For India's Development (AID)	Covid-19 Relief work, 1st wave.	0	484250				484250	484250	0
Indo Global Social Service Society (IGSSS)	To ensure inclusive Participation of most excluded families in urban planning and governance in Ahmedabad City.	0	534792	254	0	0	535046	535046	0
Indo Global Social Service Society (IGSSS)	Covid-19 Relief work, 1st wave.	78904	318096	0	0	0	397000	397000	0
Iqbal Dhapa	Covid-19 Relief work, 1st wave.	0	115804	0	0	0	115804	115804	0
Litworld International-2016	Kadam Resource Centres (LitClubs) life skill education	30124	0	0	-106	0	30018	0	30018
Litworld International-2020	Kadam Resource Centres (LitClubs) life skill education	134106	996921	0	106	0	1131133	1131133	0
GLOBAL GLOW (USA)	Kadam Resource Centres (LitClubs) life skill education	0	39653	0	0	0	39653	39653	0
Litworld International-2021	Kadam Resource Centres (LitClubs) life skill education	0	493932	0	0	0	493932	413467	80465
MensenMet Een Missie (Study - 1)	Study on discrimination on gender, entitlements and schemes	276151	0	0	0	0	276151	0	276151
Organization Functinig For Eytham's Respect (OFFER)	Orphan one to one sponsorship programme (2020)	-57438	238858	0	0	0	181420	201351	-19931
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	0	294292	294292	0
Own Interest Reserve Fund	Monitoring, Documentation, Reporting and MIS	0	0	0	0	0	0	1021363	0
Total		2468190	5417052	254	0	0	7885496	6801804	2105055



Annexure C : Fixed Assets

Name of Assets	Balance	Addition	Deduction	Total	Depreciation	Balance
	as on				#	as on
	01.04.2020					31.03.2021
Fixed Assets (Funding Agency)						
Furniture (SCBR)	17233	0	17233	0	0	0
Projector (SCBR)	42200	0	0	42200	0	42200
Computer & Laptop (IRW)	30330	0	30330	0	0	0
Laptop (MM -VV)	74999	0	74999	0	0	0
Camera (MM VV)	32290	0	32290	0	0	0
Furniture & Fixture (MM - VV)	2950	0	2950	0	0	0
HP Desktop (MM - VV)	188500	0	188500	0	0	0
Hp Printer (MM - VV)	18250	0	0	18250	0	18250
Furniture (MM - III)	7820	0	0	7820	0	7820
Computer (Asia Intiatives)	147500	0	0	147500	0	147500
Furniture (Asia Intiatives)	34230	0	0	34230	0	34230
Mega Phone (MM)	8000	0	0	8000	0	8000
Laptop and Printer (MM)	40752	0	0	40752	0	40752
Projector (Asia Intiatives)	35000	0	0	35000	0	35000
Total	680054	0	346302	333752	0	333752

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



Annexure A : Statement Grant (Non FC)

Name of Funding Agency	Project Name	Opening Balance (01.04.2020)	Grant Received	Interest On Unused Fund of the Project	Transfer to/ from Other Project	CFD Contribution / (Excess)	Total Balance	Expenditure	Closing Balance (31.03.2021)
		A	B	C	D	E	F (AtoE)	G	H (F-G)
Azim Premji Philanthropic Initiative (APPI)	Covid-19 Relief Work, 1st wave	0	1000000	0	0	0	1000000	1000000	0
Cfd Own Funds	For the objectives of the Trust	0	0	0	0	0	0	147107	0
Childline India Foundation (CIF)	Integrated Child Protection Scheme-Child Help Desk	318034	954620	34660	0	0	1307314	1502763	-195449
Urjaghar	Samvidhan Live Be A Jagrik	13,338	22500	0	0	-8	35830	35830	0
Contribution Indo Global Social Service Society (IGSSS)	To ensure inclusive Participation of most excluded families in urban planning and governance in Ahmedabad City.	10943	20000	0	0	1247	32190	32190	0
Total		342315	1997120	34660	0	1239	2375334	2717890	-195449



ANNEXURE C
FIXED DEPOSITS (NonFC)

Bank Name and Branch	Name	FD No	Amount
Central Bank of India, Lati Bazar	CHD	3883083627	100858
Central Bank of India, Lati Bazar	CfD	3684280827	200000
Central Bank of India, Lati Bazar	CfD	3751827955	261361
Central Bank of India, Lati Bazar	CfD	3744505175	103985
Central Bank of India, Lati Bazar	CfD	3744505482	103985
Central Bank of India, Lati Bazar	CfD	3744505506	104059
Total			874248

ANNEXURE D
OTHER CURRENT ASSETS (NonFC)

Particulars	Amount
TDS (A.Y. 2018-19)	23570
TDS (A.Y. 2021-22)	564
Rent Deposit For Office	8250
Vodafone Deposit (CHD)	820
Total	33204

ANNEXURE E
CASH AND BANK BALANCES (NonFC)

Bank Name and Branch	Type of Accounts	Account No	Amount
Cash - CfD			148
Cash - CHD			241
Central Bank of India Lati Bazar Branch	Savings	1801283311	69446
Central Bank of India Lati Bazar Branch	Savings	3568975403	50527
Total			120362

ANNEXURE F
Other Earmarked Fund (NonFC)

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
Fixed Assets Fund	160225	0	0	160225
Education Purpose Fund (KRCG)	55000	0	0	55000
Total	215225	0	0	215225

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	560030	0	0	560030
Income & Expenditure Account	587840	13788	9307	592321
Total	1148577	13788	9307	1153058

Annexure H: Fixed Assets (NonFC)

Name of Assets	Balance as on 01.04.2020	Addition	Deduction	Total	Depreciation #	Balance as on 31.03.2021
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
Tablets	50000	0	0	50000	0	50000
Total	160225	0	0	160225	0	160225

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

