

Independent auditors' report to the Members of Community Development Centre , Balaghat

Report on the financial statements

We have audited the accompanying financial statements of **Community Development Centre Balaghat**, which comprise the Balance Sheet as at **31 March, 2018**, and the Statement of Income and Expenditure for the period from **1 April, 2017 to 31 March, 2018**, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Trust management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the trust in accordance with the accounting principles generally accepted in India, including accounting standards. This responsibility also includes the maintenance of adequate accounting records in accordance with the Accounting Standards as prescribed by ICAI for safeguarding of the assets of the Trust and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; This responsibility further includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimation made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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(Signature)

**Independent auditors' report to the Members of Community Development Centre , Balaghat
Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a. In the case of the Balance sheet, of the state of affairs of the company as at 31 March 2018, and

b. In the case of the Statement of Income and Expenditure, of the excess of income over expenditure for the period from 1 April, 2017 to 31 March, 2018

We report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of account as required by law have been kept by the trust so far as appears from our examination of those books.
- c) The balance sheet, statement of income and expenditure dealt with by this report are in agreement with the books of account.
- d) The balance sheet and statement of income and expenditure dealt with by this report comply with the accounting standards issued by The Institute of Chartered Accountants of India, so far as applicable.

For Pramod Bothra
Chartered Accountant

Pramod Bothra
Proprietor
Membership No: 79409

Date: 25/07/2018
Place: Balaghat

PRAMOD BOTHRA
CHARTERED ACCOUNTANT
B.COM., FCA

DHANRAJ COMPLEX
MAIN ROAD, BALAGHAT (M.P)
MOB. NO. 9425402993

COMMUNITY DEVELOPMENT CENTRE

Opp Maharshi Vidya Mandir, Near Lodhi Hostel Bhatara District- Balaghat (M.P) - 481001

BALANCE SHEET AS ON 31st MARCH 2018

LIABILITIES		AMOUNT	ASSETS		AMOUNT
INCOME AND EXPENDITURE A/C			FIXED ASSETS		
Balance As Per Last balance Sheet	13,21,567.70		(As Per Annexure "A")		10,94,485.66
ADD : EXCESS OF INCOME	<u>8,39,849.58</u>	21,61,217.28	PHONE DEPOSIT (Childline A/C)		5,000.00
LIFE MEMBERSHIP (As Per Last B/Sheet)		30,000.00	TDS F. Y. 2006-07		6,525.00
CORPUS FUND (GIVE INDIA FUND)		965.00	TDS F. Y. 2010-11		18,280.00
LOAN FROM SOCIETY MEMBERS		34,724.00	CASH AND BANK BALANCE		
Computer Shoppee Bgt (Creditors)		34,000.00	Cash In Hand	188.14	
			Bank Of Baroda Balaghat	3,87,309.15	
			S.B.I S-A/C No 53024915145	70,860.43	
			Maharashtra Bank S-A/C No 20122430107	6,14,192.90	
			FDR No 2624225.	15,389.00	
			SBI Baihar S-A/C 30512471045	10,231.00	
			Maharashtra Bank S-A/C.No 60296536182	<u>38,445.00</u>	11,36,615.52
TOTAL :-		<u>22,60,906.28</u>	TOTAL :-		<u>22,60,906.28</u>

PREPARED FROM THE BOOKS OF ACCOUNTS
 & INFORMATION SUPPLIED



PRAMOD BOTHRA
 CHARTERED ACCOUNTANT
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ANNEXURE "A"

COMMUNITY DEVELOPMENT CENTRE 31-03-2018

Opp. Maharshi Vidya Mandir, Near Lodhi Hostel, Bhatara District- Balaghat (M.P.) - 481001

Sr. No.	NAME OF ASSETS	OPENING BALANCE 01/04/2017	ADDITION	Less: ASSETS TRANSFER to MPSACS	TOTAL	DEPRECIATION			CLOSING BALANCE 31/03/2018
						% AGE	MORE THAN SIX MONTH	LESS THAN SIX MONTH	
1	FURNITURE & ALMIRAH	13574.49	8400.00	-	21974.49	10.00	2,197.00	0.00	19,777.49
2	MOTOR CYCLE	9370.32	0.00	-	9370.32	15.00	1,406.00	0.00	7,964.32
3	CYCLE	2782.23	0.00	-	2,782.23	10.00	278.00	0.00	2,504.23
4	CAMERA	18194.38	0.00	-	18,194.38	10.00	1,819.00	0.00	16,375.38
5	FRIDGE	2887.12	0.00	-	2,887.12	10.00	289.00	0.00	2,598.12
6	FAN	839.59	0.00	-	839.59	10.00	84.00	0.00	755.59
7	COMPUTER & LAPTOP	44.66	0.00	-	44.66	60.00	27.00	0.00	17.66
8	LAND & BUILDING	165260.00	0.00	-	1,65,260.00	0.00	-	0.00	1,65,260.00
9	LAMP	268.97	0.00	-	268.97	10.00	27.00	0.00	241.97
10	WATER PUMP	966.79	0.00	-	966.79	10.00	97.00	0.00	869.79
11	GENERATOR	5665.61	0.00	-	5,665.61	10.00	567.00	0.00	5,098.61
12	PULVERESER	9202.50	0.00	-	9,202.50	10.00	920.00	0.00	8,282.50
13	SMB MACHINE	37516.00	0.00	-	37,516.00	10.00	3,752.00	0.00	33,764.00
14	LCD COMPUTER Monitor	273.00	0.00	-	273.00	60.00	164.00	0.00	109.00
15	WEIGHING & SEALING Machine	10777.00	0.00	-	10,777.00	10.00	1,078.00	0.00	9,699.00
16	M.C.R Machine	236840.00	0.00	-	2,36,840.00	10.00	23,684.00	0.00	2,13,156.00
17	SOLAR CHARGING Unit	263013.00	0.00	-	2,63,013.00	10.00	26,301.00	0.00	2,36,712.00
18	PRINTER	256.00	0.00	-	256.00	60.00	154.00	0.00	102.00
19	BED & BATHROOM SET	3276.00	0.00	-	3,276.00	10.00	328.00	0.00	2,948.00
20	TALLY SOFTWARE (FC A/c)	1158.00	0.00	-	1,158.00	60.00	695.00	0.00	463.00
21	COMPUTER (FC A/c)	28610.00	0.00	-	28,610.00	60.00	17,166.00	0.00	11,444.00
22	TABLETS (Computer FC A/c)	14000.00	0.00	-	14,000.00	60.00	8,400.00	0.00	5,600.00
23	DSLR Camera & Equipment (FC)		183000.00		1,83,000.00	15.00	27,450.00		1,55,550.00
24	Lence for Camera (FC)		75000.00		75,000.00	15.00	11,250.00		63,750.00
25	WEIGHING SCALE (CRY A/c)	19080.00	0.00	-	19,080.00	10.00	1,908.00	0.00	17,172.00
26	FAN CEILING (Childline A/c)	1923.00	0.00	-	1,923.00	10.00	192.00	0.00	1,731.00
27	COMPUTER (Childline A/c)	7200.00	0.00	-	7,200.00	60.00	4,320.00	0.00	2,880.00
28	Equipment (Childline A/c)	5015.00	0.00	-	5,015.00	15.00	752.00	0.00	4,263.00
29	FURNITURE (Childline A/c)	16371.00	0.00	-	16,371.00	10.00	1,637.00	0.00	14,734.00
30	FIRE EXTINGUISHER	3396.00	0.00	-	3,396.00	15.00	509.00	0.00	2,887.00
31	INVERTOR	2529.00	20690.00	-	23,219.00	15.00	3,483.00	0.00	19,736.00
32	UPS	296.00	0.00	-	296.00	60.00	178.00	0.00	118.00
33	FURNITURE (FHI A/c)	0.00	15000.00	-	15,000.00	10.00	1,500.00	0.00	13,500.00
34	LCD Projector (Society)	0.00	59000.00	-	59,000.00	15.00	8,850.00	0.00	50,150.00
35	Mobile	0.00	1450.00	-	1,450.00	15.00	218.00	0.00	1,232.00
36	Bio Matric Device	0.00	3577.00	-	3,577.00	15.00	537.00	0.00	3,040.00
	TOTAL :-	880585.66	366117.00	0.00	1246702.66		152217.00	0.00	1094485.66

PRAMOD BOTHRA
CHARTERED ACCOUNTANT
B.COM., FCA

DHANRAJ COMPLEX
MAIN ROAD, BALAGHAT (M.P)
MOB. NO. 9425402993

COMMUNITY DEVELOPMENT CENTRE

Opp Maharshi Vidya Mandir, Near Lodhi Hostel Bhatara District- Balaghat (M.P) - 461001

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31st MARCH 2018

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>F.C.R. A. Project Expenses :-</u>		<u>Grant received From (FC Grant)</u>	
PHF Project Expenses	26,99,589.00	Paul Hamlyn Foundation	18,36,771.00
THP Project Expenses	7,75,788.00	The Hunger Project	7,57,919.00
Education Support	1,20,018.00	Institute of International education	4,45,987.20
Project Work Design & Printing Exp	66,872.20	Bank Interest	40,429.00
Bank Charges	1,097.00		
	<u>36,63,364.20</u>	Grant in Aid From (C.F.F) Childline Project	17,74,052.00
<u>CHILDLINE PROJECT Expenses</u>		Bank Interest	5,399.00
Client related expenses	1,06,397.00		
Staff Salary	8,66,000.00	Grant in Aid From (F.H.I) Family Health India	8,65,400.00
Miscellaneous Exp	81,042.00	Bank Interest	1,934.00
Administrative Expenses	38,217.00	Donation	1,000.00
Bank Charges	1,391.85		
	<u>10,91,656.00</u>	<u>Grant Received From :-</u>	
<u>FHI SUPPORTED PROJECT Exp.</u>		The Hunger Project	2,89,273.00
Personnel	5,05,944.00		
Supply & Commu Staff Orientation	1,45,353.00	Donation	76,100.00
Travel	1,62,620.00		
Follow UP Calls	972.00	NIOS Fee From School	30,000.00
	<u>8,14,889.00</u>	Membership Fees	84,002.00
Violence Against Women Campaign	1,89,635.00	Consultancy	73,250.00
Utkarsh Vidhyalaya Expenses	9,286.00	Bank Interest	236.64
M.P. Online	23,630.00		
Firms & Society	4,000.00	Interest on BSNL Refund	1,591.00
Website Maintenance	10,580.00	Utkarsh Vidhyalaya Exam Fee	22,000.00
Equipment Maintenance	2,920.00		
ECCE Training	7,535.00		
Consultancy Charges	42,682.30		
Education Support to Student	1,86,400.00		
Endline Assessment THP	8,340.00		
	<u>22,000.00</u>		
Exam & Nomination Fee Paid	22,000.00		
NIOS New Delhi	94,746.00		
Photo Documentation	3,000.00		
Women Empowerment	3,400.00		
Software for Office	2,377.10		

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Pramod Bothra
 Chartered Accountant
 B.Com., FCA

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Staff Welfare	2,000.00
Staff TRG And Meeting	5,000.00
Bank Charges	237.56
Travel Reimbures to Staff (THP)	53,885.98
Members Meeting Exp.	2,250.00
Local Travel	28,566.55

ADMINISTRATIVE EXPENSES

Communication	9,418.72	
Entertainment	3,000.00	
News Paper & Magazine	500.00	
Postage	242.00	
Stationery & Photocopy	2,000.00	
Vehicle Maintenance	19,332.00	39,704.72
Water & Electricity Exp	5,212.00	

Depreciation

1,52,217.00

Excess of Income

6,39,649.58

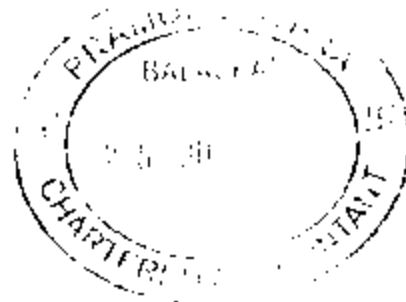
TOTAL :-

73,05,343.84

TOTAL :-

73,05,343.84

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COMMUNITY DEVELOPMENT CENTRE

Opp. Maharshi Vidya Mandir, Near Lodhi Hostel, Bhatara District- Balaghat (M.P) - 481001

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING ON 31st MARCH 2018

RECEIPT	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCE		F.C.R. A. Project Expenses :-	
Cash In Hand	1,395 50	PHF Project Expenses	26,99,589.00
Bank Of Baroda Balaghat	5,208 00	THP Project Expenses	7,75,788 00
S B I S-A/C No. 53024915145	75,651 64	Education Support	1,20,018.00
Maharashtra Bank S-A/C No 20122430107	4,54,450.90	Project Work Design & Printing Exp	66,872 20
FDR No 2624225.	15,389.00	Bank Charges	1,097 00
S.B.I. Baihar S-A/C. 30512471045	10,231 00		36,63 364 20
	5,62,326 04	DSLR Camera & Equipment	1,83,000.00
Grant received From :FC Grant)		Lence for Camera	75,000.00
Paul Hamlyn Foundation	28,36 771 00	CHILDLINE PROJECT Expenses	
The Hunger Project	7,57 919.00	Client related expenses	1,06 397 00
Institute of International education	4,45 987 20	Staff Salary	8,66 000 00
Bank Interest	40,40 677 20	Miscellaneous Exp	81 042 00
	40,429.00	Administrative Expenses	38,217 00
Grant in Aid From (C.I.F)Childline Project	17 74,052 00	Bank Charges	10,91 656 00
Bank Interest	5,399 00	Salary Payable Paid (Childline)	1,391 85
Receivable Amount Received	4,07,300.00		4,07,300.00
Grant in Aid From (F.H.I.) Family Health Ind a	8 65 400 00	Loan Paid to	
Bank Interest	1,934 00	Vandana Charles	87,460 00
Donation	1,000 00		87,460.00
Grant Received From :-		FHI SUPORTED PROJECT Exp.	
The Hunger Project	2 89,273 00	Personnel	5,05,944.00
Membership Fees	76 100 00	Supply & Commu Staff Orientation	1,45 353.00
NIOS Fee From School	30,000 00	Travel	1,62 620 00
Donation	84,002.00	Follow UP Calls	972 00
Consutancy	73 250 00	Office Furniture Purchases	5 14,889 00
Bank Interest	236.64	Violence Against Women Campaign	1,89,635 00
BSNL Refund	2,000.00	Utkarsh Vidhyalaya Expenses	9 286.00
Interest on BSNL Refund	1,591 00	M.P. Online	23 630.00
Utkarsh Vidhyalaya Exam Fee	22,000 00	Firms & Society	4,000.00
		Website Maintanance	10,580.00
		Equipment Maintanance	2,920.00
		ECCE Training	7,535.00
		Consultancy Charges	42 682.30
		Education Support to Student	1 86,400.00
		Endline Assessment THP	8,340 00

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Computer Shoppee Bgt. (Creditors)

34,000.00	Exam & Nomination Fee Paid	22,000.00
	NIOS New Delhi	94,746.00
	Photo Documentation	3,000.00
	Women Empowerment	3,400.00
	Software for Office	2,377.10
	Staff Welfare	2,000.00
	Staff TRG And Meeting	5,000.00
	Bank Charges	237.56
	Travel Reimbures to Staff (THP)	53,885.98
	Members Meeting Exp.	2,250.00
	Local Travel	28,566.55

ADMINISTRATIVE EXPENSES

	Communication	9,418.72	
	Entertainment	3,000.00	
	News Paper & Magazine	500.00	
	Postage	242.00	
	Stationery & Photocopy	2,000.00	
	Vehicle Maintenance	19,332.00	
	Water & Electricity Exp	5,212.00	39,704.72

	Inventory	20,090.00
	Furniture	8,400.00
	LCD Projector Purchases	59,000.00
	By-Metric Device	3,577.00
	Mobile Purchases	1,450.00

CLOSING BALANCE

	Cash In Hand	186.14	
	Bank Of Baroda Ba.ghat	3,87,309.15	
	SBI S-A/C No 53024915145	70,860.43	
	BOM S-A/C No 20122430107 (FCRA)	6,14,192.90	
	FDR No 2624225	15,389.00	
	SBI Baihar S-A/C 30512471045	10,231.00	
	Maharashtra Bank S-A/C No. 60296536182	38,445.00	11,36,615.62

TOTAL :-

83,10,969.88

TOTAL :-

83,10,969.88

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CHARTERED ACCOUNTANT