

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, 2020**, and the Statement of Income and Expenditure for the period from **1 April, 2019 to 31 March, 2020**, 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.



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 2020, 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, 2019 to 31 March, 2020

.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.

Date: 16/10/2020

Place: Balaghat

FOR- PRAMOD BOTHRA
CHARTERED ACCOUNTANT

(PRAMOD BOTHRA)
PROPRIETOR
MEMBERSHIP NO.-79409

UDIN:- 20079409AAAAHO2359

COMMUNITY DEVELOPMENT CENTRE

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

BALANCE SHEET AS ON 31st MARCH 2020

LIABILITIES		AMOUNT	ASSETS		AMOUNT
INCOME AND EXPENDITURE A/C			FIXED ASSETS		
Balance As Per Last balance Sheet	39,50,246.49		(As Per Annexure "A")		23,22,240.66
ADD: SURPLUS	<u>1,86,924.26</u>	41,37,170.75	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
			TDS F. Y. 2010-11		18,280.00
CORPUS FUND (GIVE INDIA FUND)		965.00	TDS F. Y. 2018-19		1,100.00
LOAN FROM SOCIETY MEMBERS		34,724.00	TDS F. Y. 2018-19 (School)		890.00
LOAN From			CASH AND BANK BALANCE		
AS PER LAST B/SEET	35,918.00		Cash In Hand		13,725.14
Mr. Om Goswami	40,000.00		Bank Of Baroda Balaghat		3,22,293.30
Mr. Ramesh Yadav	30,000.00		S.B.I. S-A/C No. 53024915145		1,60,232.90
Mrs. Neeta Dass	50,000.00		BOM S-A/C.No.20122430107 (FCRA)		11,83,365.00
Mrs. Priyanka Mishra	<u>10,000.00</u>	1,65,918.00	MOM UC S-A/C 60334284699 (FCRA)		4,804.74
			FDR No 2624225.		15,389.00
			S.B.I. Baihar S-A/C. 30512471045		10,231.00
			Maharashtra Bank S-A/C.No. 60296536182		<u>4,277.10</u>
					17,14,318.18
			CLOSING BALANCES (School)		
			Cash In Hand		
			CASH AT BANK		
			RRB S-A/c NO. 1010002253		23,547.08
			CBI S-A/C No 3607757052		1,43,481.83
			FDR No. 3642220979		25,000.00
			FDR No. 3610274423		1,00,000.00
			Accrued Interest		<u>8,395.00</u>
					3,00,423.91
TOTAL :-		<u>43,68,777.75</u>	TOTAL :-		<u>43,68,777.75</u>



PREPARED FROM THE BOOKS OF ACCOUNTS

& INFORMATION SUPPLIED
FOR - PRAMOD BOTHRA
CHARTERED ACCOUNTANT

(PRAMOD BOTHRA)
PROPRIETOR
 MEMBERSHIP NO. 75400

COMMUNITY DEVELOPMENT CENTRE

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31st MARCH 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
F.C.R. A. Project Expenses :-		Grant received From (FC Grant)	
Sustainable Livelihood Program	26,73,168.53	Paul Hamlyn Foundation	28,08,180.00
THP Project Balaghat Exp.	7,19,343.02	Institute of International education	1,36,461.00
THP Project Mandla Exp.	5,00,497.06	Global Green Grant Fund	5,23,750.00
IIE Scholarship Surrort	12,209.00	Taking IT Global	34,537.00
TIG AYV Media Marking	3,39,572.40		
Global Green Grant project	1,65,961.93		
	44,10,751.94		35,02,928.00
NEG FIRE Project Exp.	14,52,675.00	THP Grant Balaghat	7,15,967.00
Bank Charges	1,373.26	THP Grant Mandla	4,98,734.00
			12,14,701.00
CHILDLINE PROJECT Expenses		NEG FIRE Project	14,87,641.00
Client related expenses	1,67,378.00	Bank Interest	44,693.00
Staff Salary	7,82,493.00		
Administrative Expenses	1,74,704.00	Grant in Aid From (C.I.F.)Childline Project	10,36,159.00
Miscellaneous Exp	4,733.00	CIF For Swachahhta Bharat Abhiyan	22,000.00
	11,29,308.00	Bank Interest	7,587.00
Swachahhta Bharat Abhiyan	22,240.00		
Bank Charges	1,983.05	Grant in Aid From (F.H.I.) Family Health India	14,91,343.00
		Bank Interest	1,696.00
FHI SUPORTED PROJECT Exp.			
Personnel	10,26,900.00	Society Grant :-	
Office Expenses	1,07,022.70	Project Grant (NGE, PHE, THP)	19,570.00
Other Direct Cost	3,61,092.00	PF Staff Contribution	3,43,182.00
	14,95,014.70		
SOCIETY EXPENSES		CDC Project	2,17,725.00
Office Supply Consumable	13,720.00	THP Bhopal	48,486.00
NEG Staff Traval Exp.	18,511.00		
		Consultancy	11,500.00
Program Traval Exp.	23,677.35	Donation	59,080.00
Traval Reimbures to Staff (THP)	49,537.32		
		Membershp CDC	49,725.00
Website Maintanance	7,129.00	EMBED Project	51,715.00
EPF Paid	3,63,210.00		



(II)

Firms & Society	8,500.00	NEG Fire	54,834.00
Education Support to Student	3,300.00	Oxfam India Trust	5,694.00
Communication Bill Project	14,187.00	Bank Interest	846.00
Support Staff Salary	40,188.00	Covid-19 Donation	16,531.00
Office Furnishing	1,03,400.00	Receipts of School :-	
Utkarsh vidhyalay Exp.	20,000.00	Fees Collection From Student	8,90,166.00
Members Meeting Exp.	12,500.00	Bank Interest	4,115.00
Furniture Repearing Exp.	2,500.00	FDR Interest	397.00
			4,512.00
Staff Training on Child Right	47,118.00	Rent (Training Hall & Room)	4,900.00
ADMINISTRATIVE EXPENSES		Rent (Govt. MP)	1,11,940.00
Communication	10,178.00	MP Board Fees	610.00
Postage	306.00		
Stationery & Photocopy	6,805.00		
Software Exp.	1,245.00		
Water & Electricity Exp	12,601.25		
	31,135.25		
Bank Charges	19.85		
Covid-19 Reponse Support	11,435.00		
Expenses of School :-			
Recurring Exp.	8,33,421.02		
Depreciation	3,96,005.00		
SURPLUS FOR THE YEAR	1,86,924.26		
TOTAL :-	1,06,99,764.00	TOTAL :-	1,06,99,764.00

PREPARED FROM THE BOOKS OF ACCOUNTS
& INFORMATION SUPPLIED

FOR- PRAMOD BOTHRA
CHARTERED ACCOUNTANT



(PRAMOD BOTHRA)
PROPRIETOR
MEMBERSHIP NO.-79409

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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING ON 31st MARCH 2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCE		F.C.R. A. Project Expenses :-	
Cash In Hand	1,097.14	Sustainable Livelihood Program	26,73,168.53
Bank Of Baroda Balaghat	4,80,264.35	THP Project Balaghat Exp.	7,19,343.02
S.B.I. S-A/C No. 53024915145	94,854.67	THP Project Mandla Exp.	5,00,497.06
BOM S-A/C.No.20122430107 (FCRA)	8,68,006.94	IIE Scholarship Surrort	12,209.00
FDR No 2624225.	15,389.00	TIG AYV Media Marking	3,39,572.40
S.B.I. Baihar S-A/C. 30512471045	10,231.00	Global Green Grant project	1,65,961.93
Maharastra Bank S-A/C.No. 60296536182	6,252.80		4410751.94
	14,76,095.90	NEG FIRE Project Exp.	14,52,675.00
		Bank Charges	1,373.26
OP.BALANCES (School)		CHILDLINE PROJECT Expenses	
Cash In Hand	-	Client related expenses	1,67,378.00
CASH AT BANK		Staff Salary	7,82,493.00
R.R.B.-S-A/C NO. 5387	1,40,099.88	Administrative Expenses	1,74,704.00
CBI S-A/C No 3607757052	22,547.05	Miscellaneous Exp	4,733.00
FDR No. 3642220979	25,000.00		11,29,308.00
FDR No. 3610274423	1,00,000.00	Swachahhta Bharat Abhiyan	22,240.00
Accrued Interest	7,998.00	Bank Charges	1,983.05
	2,95,644.93	FHI SUPORTED PROJECT Exp.	
Grant received From (FC Grant)		Personnel	10,26,900.00
Paul Hamlyn Foundation	28,08,180.00	Office Expenses	1,07,022.70
Institute of International education	1,36,461.00	Other Direct Cost	3,61,092.00
Global Green Grant Fund	5,23,750.00		14,95,014.70
Taking IT Global	34,537.00	SOCETY EXPENSES	
	35,02,928.00	Office Supply Consumable	13,720.00
THP Grant Balaghat	7,15,967.00	NEG Staff Traval Exp.	18,511.00
THP Grant Mandla	4,98,734.00		
	12,14,701.00	Program Traval Exp.	23,677.35
NEG FIRE Project	14,87,641.00	Traval Reimbures to Staff (THP)	49,537.32
Bank Interest	44,693.00		

(1)



(11)

Grant in Aid From (C.I.F.)Childline Project	10,36,159.00	Website Maintenance	7,129.00
CIF For Swachahhta Bharat Abhiyan	22,000.00	EPF Paid	3,63,210.00
Bank Interest	7,587.00		
Grant in Aid From (F.H.I.) Family Health India	14,91,343.00	Firms & Society	8,500.00
Bank Interest	1,696.00	Education Suport to Student	3,300.00
<u>Society Grant :-</u>		Communication Bill Project	14,187.00
Project Grant (NGE, PHE, THP)	19,570.00	Support Staff Salary	40,188.00
PF Staff Contribution	3,43,182.00	Office Furnishing	1,03,400.00
CDC Project	2,17,725.00	Utkarsh vidhyalay Exp.	20,000.00
THP Bhopal	48,486.00	Members Meeting Exp.	12,500.00
Consultancy	11,500.00	Furniture Repeairing Exp.	2,500.00
Donation	59,080.00	Staff Training on Child Right	47,118.00
Membership CDC	49,725.00	<u>ADMINISTRATIVE EXPENSES</u>	
EMBED Project	51,715.00	Communication	10,178.00
NEG Fire	54,834.00	Postage	306.00
Oxfam India Trust	5,694.00	Stationery & Photocopy	6,805.00
Bank Interest	846.00	Software Exp.	1,245.00
Covid-19 Donation	16,531.00	Water & Electricity Exp	12,601.25
			31,135.25
<u>Receipts of School :-</u>		Bank Charges	19.85
Fees Collection From Student	8,90,166.00	Covid-19 Reponse Support	11,435.00
Bank Interest	4,115.00	<u>Expenses of School :-</u>	
FDR Interest	397.00	Recurring Exp.	8,33,421.02
	4,512.00	Loan Paid	1,15,000.00
Rent (Training Hall & Room)	4,900.00	<u>FIXED ASSETS :-</u>	
Rent (Govt. MP)	1,11,940.00	<u>FCRA</u>	
MP Board Fees	610.00	Laptop Purchases	35,000.00
		LCD Purchases	30,000.00
			65,000.00
		<u>CHILDLINE PROJECT :-</u>	
		Desktop Computer	35,000.00
		Furniture	25,000.00
		Printer	10,000.00
			70,000.00



(III)

Mobile Handset	4,400.00	
Computer System	<u>26,600.00</u>	31,000.00
<u>School Fixed Assets :-</u>		
Furniture		58,928.00
<u>CLOSING BALANCE</u>		
Cash In Hand	13,725.14	
Bank Of Baroda Balaghat	3,22,293.30	
S.B.I. S-A/C No. 53024915145	1,60,232.90	
BOM S-A/C.No.20122430107 (FCRA)	11,83,365.00	
BOM UC S-A/C 60334284699 (FCRA)	4,804.74	
FDR No 2624225.	15,389.00	
S.B.I. Baihar S-A/C. 30512471045	10,231.00	
Maharastra Bank S-A/C.No. 60296536182	<u>4,277.10</u>	17,14,318.18
<u>CLOSING BALANCES (School)</u>		
Cash In Hand		
<u>CASH AT BANK</u>		
RRB S-A/c NO. 1010002253	23,547.08	
CBI S-A/C No 3607757052	1,43,481.83	
FDR No. 3642220979	25,000.00	
FDR No. 3610274423	1,00,000.00	
Accrued Interest	<u>8,395.00</u>	3,00,423.91

TOTAL :-

1,24,71,504.83

TOTAL :-

1,24,71,504.83

PREPARED FROM THE BOOKS OF ACCOUNTS
& INFORMATION SUPPLIED



FOR- PRAMOD BOTHRA
CHARTERED ACCOUNTANT
(Signature)
(PRAMOD BOTHRA)
PROPRIETOR
MEMBERSHIP NO.-79409

ANNEXURE "A"

COMMUNITY DEVELOPMENT CENTRE 31-03-2020

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

Sr. No.	NAME OF ASSETS	OPENING BALANCE 01-04-2019	ADDITION	Less: ASSETS TRANSFER to MPSACS	TOTAL	DEPRECIATION			CLOSING BALANCE 31-03-2020
						% AGE	MORE THAN SIX MONTH	LESS THAN SIX MONTH	
1	FURNITURE & ALMIRAH	17799.49	0.00	-	17,799.49	10.00	1,780.00	0.00	16,019.49
2	MOTOR CYCLE	6769.32	0.00	-	6,769.32	15.00	1,015.00	0.00	5,754.32
3	CYCLE	2254.23	0.00	-	2,254.23	10.00	225.00	0.00	2,029.23
4	CAMERA	14737.38	0.00	-	14,737.38	10.00	1,474.00	0.00	13,263.38
5	FRIDGE	2338.12	0.00	-	2,338.12	10.00	234.00	0.00	2,104.12
6	FAN	679.59	0.00	-	679.59	10.00	68.00	0.00	611.59
7	COMPUTER & LAPTOP	10.66	0.00	-	10.66	40.00	4.00	0.00	6.66
8	LAND & BUILDING	165260.00	0.00	-	1,65,260.00	0.00	-	0.00	1,65,260.00
9	LAMP	217.97	0.00	-	217.97	10.00	22.00	0.00	195.97
10	WATER PUMP	782.79	0.00	-	782.79	10.00	78.00	0.00	704.79
11	GENERATOR	4588.61	0.00	-	4,588.61	10.00	459.00	0.00	4,129.61
12	PULVERESER	7454.50	0.00	-	7,454.50	10.00	745.00	0.00	6,709.50
13	SMB MACHINE	30388.00	0.00	-	30,388.00	10.00	3,039.00	0.00	27,349.00
14	LCD COMPUTER Monitor	65.00	0.00	-	65.00	40.00	26.00	0.00	39.00
15	WEIGHING & SEALING Machine	8729.00	0.00	-	8,729.00	10.00	873.00	0.00	7,856.00
16	M.C.R. Machine	191840.00	0.00	-	1,91,840.00	10.00	19,184.00	0.00	1,72,656.00
17	SOLAR CHARGING Unit	213041.00	0.00	-	2,13,041.00	10.00	21,304.00	0.00	1,91,737.00
18	PRINTER	61.00	0.00	-	61.00	40.00	24.00	0.00	37.00
19	BED & BATHROOM SET	2653.00	0.00	-	2,653.00	10.00	265.00	0.00	2,388.00
20	TALLY SOFTWARE (FC A/c)	278.00	0.00	-	278.00	40.00	111.00	0.00	167.00
21	COMPUTER & LEPTOP (FC A/c)	6866.00	35000.00	-	41,866.00	40.00	16,746.00	0.00	25,120.00
22	TABLETS (Computer FC A/c)	3360.00	0.00	-	3,360.00	40.00	1,344.00	0.00	2,016.00
23	LCD (FC A/c)	0.00	30000.00	-	30,000.00	15.00	4,500.00	0.00	25,500.00
24	DSLR Camera & Equipment (FC)	132217.00	0.00	-	1,32,217.00	15.00	19,833.00	0.00	1,12,384.00
25	Lence for Camera (FC)	54187.00	0.00	-	54,187.00	15.00	8,128.00	0.00	46,059.00
26	WEIGHING SCALE (CRY A/c)	15455.00	0.00	-	15,455.00	10.00	1,546.00	0.00	13,909.00
27	FAN CEILING (Childline A/c)	1558.00	0.00	-	1,558.00	10.00	156.00	0.00	1,402.00
28	COMPUTER (Childline A/c)	1728.00	35000.00	-	36,728.00	40.00	14,691.00	0.00	22,037.00
29	PRINTER (Childline A/c)	0.00	10000.00	-	10,000.00	40.00	4,000.00	0.00	6,000.00
30	Equipment (Childline A/c)	3624.00	0.00	-	3,624.00	15.00	544.00	0.00	3,080.00
31	FURNITURE (Childline A/c)	13261.00	25000.00	-	38,261.00	10.00	3,826.00	0.00	34,435.00
32	FIRE EXTINGUISHER	2454.00	0.00	-	2,454.00	15.00	368.00	0.00	2,086.00
33	INVERTOR	16776.00	0.00	-	16,776.00	15.00	2,516.00	0.00	14,260.00
34	UPS	71.00	0.00	-	71.00	40.00	28.00	0.00	43.00
35	FURNITURE (FHI A/c)	11475.00	0.00	-	11,475.00	15.00	1,721.00	0.00	9,754.00
36	LCD Projector (Society)	42627.00	0.00	-	42,627.00	15.00	6,394.00	0.00	36,233.00
37	MOBILE (Society)	1047.00	4400.00	-	5,447.00	15.00	817.00	0.00	4,630.00



38	Bio Matric Device	2584.00	0.00	-	2,584.00	15.00	388.00	0.00	2,196.00
39	FURNITURE	188441.00	58928.00	-	2,47,369.00	15.00	37,105.00	0.00	2,10,264.00
40	AUDIO VISUAL EQUIPMENT & BOX	7433.00	0.00	-	7,433.00	15.00	1,115.00	0.00	6,318.00
41	LIBRARY BOOKS (Study Material)	21351.00	0.00	-	21,351.00	15.00	3,203.00	0.00	18,148.00
42	BABY CHAIR	33490.00	0.00	-	33,490.00	15.00	5,024.00	0.00	28,466.00
43	FAN	28055.00	0.00	-	28,055.00	10.00	2,806.00	0.00	25,249.00
44	LASER PRINTER	10200.00	0.00	-	10,200.00	15.00	1,530.00	0.00	8,670.00
45	MODEM	2040.00	0.00	-	2,040.00	15.00	306.00	0.00	1,734.00
46	MONITOR	2628.00	0.00	-	2,628.00	40.00	1,051.00	0.00	1,577.00
47	SITTING MAT	2550.00	0.00	-	2,550.00	15.00	383.00	0.00	2,167.00
48	STUDY CHARTS & MATERIAL	14960.00	0.00	-	14,960.00	15.00	2,244.00	0.00	12,716.00
49	BUILDING CONSTRUCTION	1082581.00	0.00	-	10,82,581.00	15.00	1,62,387.00	0.00	9,20,194.00
50	LPG STOVE	5525.00	0.00	-	5,525.00	15.00	829.00	0.00	4,696.00
51	SCIENCE LAB EQUIPMENT	2125.00	0.00	-	2,125.00	15.00	319.00	0.00	1,806.00
52	INVERTOR & BATTERY	53295.00	0.00	-	53,295.00	15.00	7,994.00	0.00	45,301.00
53	BOOK SHELF	807.00	0.00	-	807.00	15.00	121.00	0.00	686.00
54	MIC SYSTEM	3115.00	0.00	-	3,115.00	15.00	467.00	0.00	2,648.00
55	SIGN BOARD	1844.00	0.00	-	1,844.00	15.00	277.00	0.00	1,567.00
56	TV LED	10800.00	0.00	-	10,800.00	40.00	4,320.00	0.00	6,480.00
57	WATER COOLER	5760.00	0.00	-	5,760.00	10.00	576.00	0.00	5,184.00
58	COMPUTER	22200.00	26600.00	-	48,800.00	40.00	19,520.00	0.00	29,280.00
59	SOFTWARE	3000.00	0.00	-	3,000.00	40.00	1,200.00	0.00	1,800.00
60	CC TV Camera	10200.00	0.00	-	10,200.00	40.00	4,080.00	0.00	6,120.00
61	UPS	1680.00	0.00	-	1,680.00	40.00	672.00	0.00	1,008.00
	TOTAL :-	2493317.66	224928.00	0.00	2718245.66		396005.00	0.00	2322240.66

