



# SAMPATH & RAMESH

CHARTERED ACCOUNTANTS

(Regd. No. (FRN) 005947S)

## INDEPENDENT AUDITOR'S REPORT

To  
The Managing Trustee  
CENTRE FOR PEOPLE'S FORESTRY  
SECUNDERABAD.

### Report on the Financial Statements:

We have audited accompanying **FOREIGN CONTRIBUTION** financial statements of **CENTRE FOR PEOPLE'S FORESTRY** ("the Trust") *H.No. 12-13-483/39, 1st Floor, Lane 6, Street No.14, Nagarjuna Nagar, Colony, Tarnaka, Secunderabad -500017 Telangana*, which comprise **Balance Sheet as at 31<sup>st</sup> March 2019** and annexed Income & Expenditure Account and Receipts & Payments Account for the year ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements in accordance with the Trust Act and accounting principles generally accepted in India. This responsibility 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 Trust preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



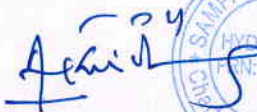

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**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 required by *the Trust Act* in the manner 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 Trust as at 31<sup>st</sup> March 2019;
- (b) in the case of the Income & Expenditure Account of the *excess of income over expenditure for the year ended on that date.*
- (c) In the case of Receipts & Payments Account, of the cash Flows for the period ended on that date.

**For SAMPATH & RAMESH**  
**Chartered Accountants**  
**(FRN 005947S)**

**(CA. KRISHNA REDDY. A)**  
**Partner M.No:204755**

**Place: Hyderabad.**

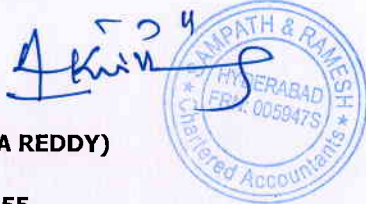
**Date: 18.07.2019**



**RECEIPTS & PAYMENTS ACCOUNT DURING THE PERIOD FROM 01.04.2018 to 31.03.2019 (F.C.)**

RECEIPTS	Amount	PAYMENTS	Amount Rs.
<b>Opening Balance</b>		Enhance activities in FC	1,55,00,211
<b>Cash in hand</b>	-	BfdW Project	1,11,27,836
Cash at SBI Lalaguda Branch	1,70,348	WWF	18,38,184
Cash at SBI Lalaguda Branch (BfdW-EED)	2,77,861	Careandshare	23,61,111
Bank Balance in Enhance-FC Project Bank, BC	1,51,37,128	General Expenditure	19,784
Fixed Deposits with SBI, Lalaguda	10,16,366	FES	70,784
<b>Grants received</b>		<b>Advances</b>	
Sustainable livelihoods and empowerment to Adivasi communities in Andhra Pradesh (BfdW)	1,18,69,073	Rental Deposit	20,000
Grant from WWF	24,21,044	WWF	1,70,276
Grant from Careandshare	40,00,500	Careandshare	9,97,341
Grant from FES	7,20,000	FES	1,41,174
Refund from Gramabhyudaya	10,785	Payble amount paid in the current year	1,29,038
<b>Advances</b>		PnterprojectAdvances	2,70,946
Enhance	6,07,769	<b>Closing Balance</b>	
BfdW	1,26,780	Cash in hand	485
Advance from Common cost	2,870	Cash at SBI Lalaguda Branch-FC	12,93,520
<b>Bank interest</b>		Cash at SBI Lalaguda Branch (BfdW-EED)	5,54,461
On SB Account with SBI	84,844	Cash at SBI Lalaguda Branch (Enhance)	4,89,085
On SB Account with SBI (BfdW)	10,835	Fixed Deposits with SBI, Lalaguda	17,75,783
On Fixed Deposits	59,417		
On SB account with Enhance	2,44,399		
<b>Total</b>	<b>3,67,60,019</b>	<b>Total</b>	<b>3,67,60,019</b>

for **SAMPATH & RAMESH**  
Chartered Accountants  
FRNo.005947S



**(A.KRISHNA REDDY)**  
Partner  
M.No: 204755  
PLACE : HYDERABAD  
DATE : 18.07.2019

for **CENTRE FOR PEOPLE'S FORESTRY**

**(Dr.D.SURYAKUMARI)**  
Director



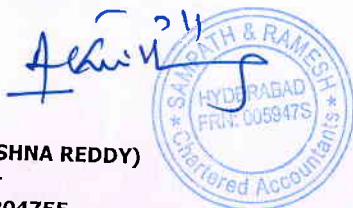
**CENTRE FOR PEOPLE'S FORESTRY**

H.No.12-13-483/39, Street No.14, Tarnaka, Secunderabad - 500 017

**Statement of Income and Expenditure for the period 1.4.2018 to 31.03.2019 (F.C.)**

EXPENDITURE	S.No	Amount	INCOME	Amount
Enhance activities		1,55,00,211	Enhance project grant brought forwarded from previous year	1,52,55,812
Sustainable livelihoods and empowerment to Adivasi communities in Andhra Pradesh (BfdW)		1,11,41,997	Bank interest from Enhance Project	2,44,399
WWF Project expenditure		18,29,477	Grant received from BfdW	1,11,31,162
Careandshare italia onlus project expenditure		23,16,848	Bank interest received for BfdW Grant	10,835
FES project expenditure		1,10,784	Grant from FES	1,10,784
General Expenditure		19,784	Grant from WWF	18,56,141
			Grant from Careandshare Italia Onlus	22,90,184
Depriciation	4	90,959	Bank interest	1,44,261
Excess of Income over Expendiure		44,304	Refund received from Gramabhyudaya	10,785
		<b>3,10,54,363</b>		<b>3,10,54,363</b>

for **SAMPATH & RAMESH**  
Chartered Accountants  
FRNo.005947S



**(A.KRISHNA REDDY)**  
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M.No: 204755  
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**(Dr.D.SURYAKUMARI)**  
Director



**CENTRE FOR PEOPLE'S FORESTRY**

H.No.12-13-483/39, Street No.14, Tarnaka, Secunderabad - 500 017

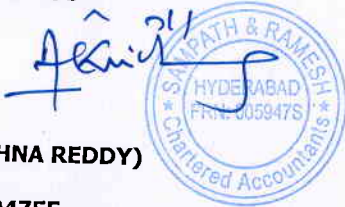
**BALANCE SHEET AS ON 31.03.2019 (F.C.)**



LIABILITIES	Amount Rs.	Amount Rs.	ASSETS	Amount Rs.
<b>General Reserves</b>			<b>Fixed assets</b>	12,23,178
<b>BfdW-2018-21</b>			<b>Deposits</b>	
Add: Income over Expenditure	7,37,911	7,37,911	Telephone Deposit	2,250
Capital reserve	<b>3,59,986</b>		Rental Deposit	81,400
<b>BfdW</b>	2,58,458		Project advances	17,29,961
Add: Income over Expenditure	(36,262)	2,22,196	TDS receivable	21,817
Capital reserve	<b>1,28,067</b>			
<b>WWF</b>	-		<b>Closing Balances</b>	
Add: Income over Expenditure	5,91,567	5,91,567	Cash in hand	485
Capital reserve	<b>18,120</b>		Cash at SBI Lalaguda Branch-FC	12,93,520
<b>Careandshare Italia onlus</b>	-		Cash at SBI Lalaguda Branch (BfdW-EED)	5,54,461
Add: Income over Expenditure	16,83,652	16,83,652	Cash at SBI Lalaguda Branch (Enhance)	4,89,085
Capital reserve	<b>51,876</b>		Fixed Deposits with SBI, Lalaguda	17,75,783
<b>FES</b>	-			
Add: Income over Expenditure	6,09,216	6,09,216		
Capital reserve	-			
<b>CPF</b>	23,59,965			
Less: Excess of Expenditure over Income	44,303	24,04,268		
Capital reserve	<b>6,65,131</b>			
<b>SDTT</b>	1,57,44,897			
Add: Income over Expenditure	(1,52,55,812)	4,89,085		
<b>Outstanding expenses</b>		4,34,046		
		<b>71,71,941</b>		<b>71,71,941</b>

As per our report of even date attached

for **SAMPATH & RAMESH**  
Chartered Accountants  
FRNo.005947S



**(A.KRISHNA REDDY)**  
Partner  
M.No: 204755  
PLACE : HYDERABAD  
DATE: 18.07.2019

for **CENTRE FOR PEOPLE'S FORESTRY**



**(DR.D.SURYAKUMARI)**  
Director

**CENTRE FOR PEOPLE'S FORESTRY**  
STATEMENT OF FIXED ASSETS AS ON 31.03.2019 (F.C.)



S.No.	DESCRIPTION OF ASSETS	GROSS BLOCK		DEPRECIATION			NET BLOCK		
		As at 31-03-2018	Additions	Cost up to 31-03-2019	Dep.Rates	up to 31-03-2019	For the year	As at 31-03-2019	As at 31-03-2018
	<b>BfdW-2018-21</b>								
1	Computers	-	1,28,300	1,79,200	60%	-	92,250	86,950	-
2	Office Equipment	-	1,06,380	1,96,245	10%	-	15,131	1,81,114	-
3	Furniture & Fixtures	-	96,760	96,760	10%	-	4,838	91,922	-
	<b>Sub Total</b>	-	<b>2,34,680</b>	<b>4,72,205</b>		-	<b>1,12,219</b>	<b>3,59,986</b>	-
	<b>Careandshare Italia Onlus</b>								
1	Computers	-	32,000	52,550	60%	-	25,365	27,185	-
2	Office Equipment	-	25,990	25,990	10%	-	1,300	24,691	-
3	Furniture & Fixtures	-	-	-	10%	-	-	-	-
	<b>Sub Total</b>	-	<b>32,000</b>	<b>78,540</b>		-	<b>26,665</b>	<b>51,876</b>	-
	<b>WWF</b>								
1	Computers	-	7,600	39,600	60%	-	21,480	18,120	-
2	Office Equipment	-	-	-	10%	-	-	-	-
3	Furniture & Fixtures	-	-	-	10%	-	-	-	-
	<b>Sub Total</b>	-	<b>32,000</b>	<b>39,600</b>		-	<b>21,480</b>	<b>18,120</b>	-
	<b>BfdW-EED</b>								
1	Computers	35,710		35,710	60%	70,186	21,426	14,284	35,710
2	Office Equipment	89,132		89,132	10%	17,207	8,913	80,219	89,132
3	Vehicles	39,486		39,486	15%	9,645	5,923	33,563	39,486
	<b>Sub Total</b>	<b>1,64,329</b>	-	<b>1,64,329</b>		<b>97,038</b>	<b>36,262</b>	<b>1,28,067</b>	<b>1,64,329</b>
	<b>Total</b>								
	<b>Total</b>								





S.No.	DESCRIPTION OF ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As at 31-03-2018	Additions		Cost up to 31-03-2019	Dep.Rates	up to 31-03-2019	For the year	Total	As at 31-03-2019	As at 31-03-2018
			Before 6 Months	After 6 Months							
	<b>Ford Foundation</b>										
1	Computers	1,012		1,012	60%	2,83,719	607	2,84,327	405	1,012	
2	Office Equipment	83,322		83,322	10%	1,01,487	8,332	1,09,819	74,990	83,322	
3	Furniture & Fixtures	29,800		29,800	10%	16,453	2,980	19,433	26,820	29,800	
4	Vehicles	2,75,461		2,75,461	15%	2,90,543	41,319	3,31,862	2,34,142	2,75,461	
	<b>Sub Total</b>	<b>3,89,596</b>		<b>3,89,596</b>		<b>6,92,202</b>	<b>53,239</b>	<b>7,45,440</b>	<b>3,36,357</b>	<b>3,89,596</b>	
	<b>Oxfam Novib-Core</b>										
1	Computers										
2	Office Equipment	1,09,960		1,09,960	10%	2,52,925	10,996	2,63,921	98,964	1,09,960	
3	Furniture & Fixtures	1,53,018		1,53,018	10%	2,95,134	15,302	3,10,436	1,37,716	1,53,018	
4	Vehicles	14,289		14,289	15%	3,41,689	2,143	3,43,832	12,146	14,289	
	<b>Sub Total</b>	<b>2,77,266</b>		<b>2,77,266</b>	<b>0</b>	<b>8,89,748</b>	<b>28,441</b>	<b>9,18,189</b>	<b>2,48,826</b>	<b>2,77,266</b>	
	<b>Oxfam Novib-Orissa</b>										
1	Computers	59		59	60%	1,25,968	36	1,26,003	24	59	
2	Office Equipment	40,130		40,130	10%	51,369	4,013	55,381	36,117	40,130	
3	Furniture & Fixtures	22,400		22,400	10%	31,014	2,240	33,254	20,160	22,400	
4	Vehicles	6,387		6,387	15%	20,340	958	21,298	5,429	6,387	
	<b>Sub Total</b>	<b>68,976</b>		<b>68,976</b>		<b>2,28,691</b>	<b>7,247</b>	<b>2,35,937</b>	<b>61,730</b>	<b>68,976</b>	
	<b>Oxfam-India</b>										
1	Office Equipment	5,856		5,856	10%	2,499	586	3,085	5,270	5,856	
	<b>Sub Total</b>	<b>5,856</b>		<b>5,856</b>		<b>2,499</b>	<b>586</b>	<b>3,085</b>	<b>5,270</b>	<b>5,856</b>	
	<b>CPF general fund</b>										
1	Office Equipment	8,769		8,769	10%	5,541	877	6,418	7,892	8,769	
	<b>Sub Total</b>	<b>8,769</b>		<b>8,769</b>			<b>877</b>	<b>6,418</b>	<b>7,892</b>	<b>8,769</b>	



S.No.	DESCRIPTION OF ASSETS	GROSS BLOCK				DEPRECIATION			NET BLOCK		
		As at 31-03-2018	Additions		Cost up to 31-03-2019	Dep.Rates	up to 31-03-2019	For the year	Total	As at 31-03-2019	As at 31-03-2018
			Before 6 Months	After 6 Months							
	AEI-Project										
1	Computers	9	-	9	60%	45,943	9	45,952	0	9	
	<b>Sub Total</b>	<b>9</b>	<b>-</b>	<b>9</b>		<b>45,943</b>	<b>9</b>	<b>45,952</b>	<b>0</b>	<b>9</b>	
	<b>EWT</b>										
1	Office Equipment	5,618		5,618	10%	3,549	562	4,111	5,056	5,618	
	<b>Sub Total</b>	<b>5,618</b>	<b>-</b>	<b>5,618</b>		<b>3,549</b>	<b>562</b>	<b>4,111</b>	<b>5,056</b>	<b>5,618</b>	
	<b>Sub Total</b>	<b>9,20,419</b>	<b>2,98,680</b>	<b>15,10,764</b>		<b>19,65,210</b>	<b>2,87,585</b>	<b>22,52,795</b>	<b>12,23,178</b>	<b>9,20,419</b>	

for SAMPATH & RAMESH  
Chartered Accountants  
FRNo.005947S



*(Signature)*

(A.KRISHNA REDDY)  
Partner  
M.No: 204755  
PLACE : HYDERABAD  
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for CENTRE FOR PEOPLE'S FORESTRY



*(Signature)*

(Dr.D.SURYAKUMARI)  
Director