

## 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



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

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

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

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



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 Sustainable livelihoods and empowerment to		1,55,00,211	Enhance project grant brought farwarded from previous year	1,52,55,812
Adivasi communities in Andhra Pradesh (BfdW)		1,11,41,997	The state of the s	2,44,399
WWF Project expenditure		18,29,477	Bank interest from Enhance Project  Grant received from BfdW	1,11,31,162
Careandshare italia onlus project expenditure		23,16,848		10,835
FES project expenditure		1,10,784	Bank interest received for BfdW Grant	
General Expenditure		19,784	Grant from FES  Grant from WWF	1,10,784 18,56,141
			Grant from Careandshare Italia Onlus	22,90,184
epriciation	4	90,959	Bank interest	1,44,261
ccess of Income over Expendiure	3	44,304	Refund received from Gramabhyudaya	10,785
		3,10,54,363		3,10,54,363

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

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
General Reserves			Fixed assets	Rs.
BfdW-2018-21				12,23,17
Add: Income over Expenditure	7,37,911	7,37,911	Deposits	
Capital reserve	3,59,986		Telephone Deposit	2.25
BfdW	2,58,458		l	2,250
Add: Income over Expenditure	(36,262)	2,22,196	Rental Deposit	0, 404
Capital reserve	1,28,067		Project advances	81,400
			TDS receivable	17,29,961
WWF	-			21,817
Add: Income over Expenditure	5,91,567	5,91,567		S 8
Capital reserve	18,120			
Careandshare Italia onlus	-		1	
dd: Income over Expenditure	16,83,652	16,83,652		
apital reserve	51,876		Closing Balances	
ES	-		Cash in hand	
dd: Income over Expenditure	6,09,216	6,09,216	Cash at SBI Lalaguda Branch-FC	485 12,93,520
apital reserve	84		January C	12,93,320
PF ss: Excess of Expenditure over	23,59,965		Cash at SBI Lalaguda Branch (BfdW-EED)	5 54 461
come	44,303	24,04,268	Cash at SBI Lalaguda Branch (Enhance)	5,54,461 4,89,085
pital reserve	6,65,131		Fixed Deposits with SBI, Lalaguda	17,75,783
П	1,57,44,897		reside Will SDI, Ediaguda	27,75,765
d: Income over Expenditure	(1,52,55,812)	4,89,085		
tstanding expenses		4,34,046		
		71,71,941		
Der our roport of				71,71,941

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

# STATEMENT OF FIXED ASSETS AS ON 31.03.2019 (F.C.)



DESCRIPTION OF ASSETS   Additions   Addi				GROSS BLOCK			Dr. Dr. Dr.			CO	IL.
Before 6 Months         After 6 Months         Cost up to 31 Dep.Ra         Dep.Ra         up to 31-03 - year         For the 2019         Total         As at 3 201           1,28,300         50,900         1,79,200         60%         92,250         92,250         92,250         86, 86, 86           1,06,380         89,865         1,96,245         10%         -         4,838         4,838         91,11,11           2,34,680         2,37,525         4,72,205         60%         -         1,12,219         1,12,219         3,59, 91           32,000         20,550         52,550         60%         -         25,365         25,365         27,480         1,300         24, 838           32,000         20,550         25,990         10%         -         25,365         25,365         27,480         18, 1           32,000         7,600         39,600         60%         -         21,480         18, 1           32,000         7,600         39,600         60%         -         21,480         18, 1           32,000         7,600         39,600         -         21,480         21,480         18, 1           32,000         7,600         39,600         -         21,480	No. DESCRIPTION OF ASSETS	As at 31-03.		ions			DEPRECIATI	NO		NET	NET BLOCK
State   Stat		2018		After	Cost up to 31	Dep.Ra	up to 31-03-	For the			
Computers   1,28,300   50,900   1,79,200   60%   92,250	BfdW-2018-21			o Months	03-2019		2019	year	Total	As at 31-03 2019	As at 31-03 2018
Furniture & Fixtures   1,06,380   89,865   1,96,745   10%   1,79,200   60%   15,131   1,131			1 28 300	000							
Sub Total   1,06,386   89,865   1,96,245   10%   1,5131			1,20,300	20,900	1,79,200	%09	,	92,250	92.250	SE OFO	
Sub Total         96,760         96,760         10%         4,838         4,838           Careandshare Italia onlus         2,34,680         2,37,525         4,72,205         1,12,219         1,12,219         3,12,19           Computers         32,000         20,550         25,590         10%         1,300         1,300         1,300           Furniture & Fixtures         32,000         46,540         78,540         78,540         26,665         26,665         26,665           WwF         Computers         32,000         7,600         39,600         60%         21,480         21,480         21,480           Furniture & Fixtures         35,710         7,600         39,600         7,006         21,480         21,480         21,480           Furniture & Equipment         89,132         10%         21,480         21,480         21,480         21,480           Furniture & Equipment         89,132         89,132         10%         21,480         21,480         21,480           Sub Total         35,710         35,710         39,486         17,207         8,913         21,480         21,480         21,480           Sub Total         1,64,329         39,486         39,486         39,486 <t< td=""><td></td><td></td><td>1,06,380</td><td>89,865</td><td>1,96,245</td><td>10%</td><td>,</td><td>15.131</td><td>15 121</td><td>20,00</td><td>ı</td></t<>			1,06,380	89,865	1,96,245	10%	,	15.131	15 121	20,00	ı
Careandshare Italia Onlus         2,34,680         2,37,525         4,72,205         1,12,219         1,12,219         3,12	Sub Total			96,760	96,760	10%		4 838	101/07	1,61,114	10
Computers         32,000         20,550         52,550         60%         25,365<	Careandshare Italia Onlus		2,34,680	2,37,525	4,72,205			1.12.219	4,838	91,922	
Computers         32,000         20,550         52,550         60%         25,365         25,373         17,270         25,273         25,273<								C+=//-	1,12,219	3,59,986	•
Furniture & Fxtures         25,990         25,990         10%         1,300 <td></td> <td></td> <td>32,000</td> <td>20,550</td> <td>52,550</td> <td>%09</td> <td>-</td> <td>25 365</td> <td>120 10</td> <td>100</td> <td></td>			32,000	20,550	52,550	%09	-	25 365	120 10	100	
tail         32,000         46,540         78,540         -         26,665	1 00			25,990	25,990	10%		1,300	1.300	27,185	1
ers ers ers ewind ment ewind the following t	Sub Total					10%		5	ood-	160,42	•
e & Fixtures - 32,000 7,600 39,600 60% - 21,480 21,	WWF		32,000	46,540	78,540			26,665	26,665	51 876	
e & Fixtures	1									27010	•
E& Fixtures	Office Fauitment		32,000	2,600	39,600	%09		21 48n	24.400	20,00	
Eal         -         10%         - <td>C</td> <td></td> <td></td> <td></td> <td>1</td> <td>10%</td> <td></td> <td>On the</td> <td>77,700</td> <td>18,120</td> <td>•</td>	C				1	10%		On the	77,700	18,120	•
ED         32,000         7,600         39,600         -         10%         -         21,480         21,480           Ifs         35,710         35,710         60%         70,186         21,426         91,612           Inipment         89,132         89,132         10%         17,207         8,913         26,121           Inipment         39,486         39,486         39,486         15%         9,645         5,923         15,568           Inipment         1,64,329         1,64,329         1,64,329         1,64,329         36,262         1,33,300         1	Furniture & Fixtures	1							•	1	•
ED	Sub Total	•	32,000	7 600		10%	I.		٠	218/	•
irs     35,710     60%     70,186     21,426     91,612       uipment     89,132     89,132     10%     17,207     8,913     26,121       39,486     70,186     15%     9,645     5,923     15,568       31     1,64,329     70,003     70,186     21,426     91,612       39,486     164,329     164,329     164,329     164,329     164,329	BfdW-EED			200/	39,600		1 15	21,480	21,480	18,120	
al         1,64,329         1,64,329         -         - <td>Committee</td> <td></td>	Committee										
uipment         89,132         35,/10         60%         70,186         21,426         91,612           39,486         1,64,329         1,64,329         1,64,329         1,64,329         1,64,329         1,64,329         1,64,329         1,64,329         1,64,329         1,64,329         1,64,329         1,33,300         1	computers	35,710									
39,486	Office Equipment	89.132				%09	70,186	21,426	91,612	14,284	35.710
1,64,329     29,486     15%     9,645     5,923     15,568       1,64,329     -     1,64,329     36,262     1,33,300     1	Vehicles	39,486	PATH			10%	17,207	8,913	26,121	80,219	89 132
- 1,64,329 9Z,038 36,262 1,33,300 1		1,64,329	TANK SERVICE		112	15%	9,645	5,923	15,568	33,563	39 486
		harte	ESH ON THE		1,64,329	300	92,038	36,262	1,33,300	1,28,067	1 64 230

S-No. DESCRIPTION OF ASSETS As at 31-03- 2018 Ford Foundation 1 Computers 1.012				The second second		DEDDECTATT	1			
Ford Foundation  Computers	S As at 31-03-	Additions	ions			DEFRECIALION	NO		NET	NET BLOCK
	2018	Before 6 Months	After 6 Months	Cost up to 31	ă	up to 31-03-	For the		Ac 24 24 00	
				6107-50	tes	2019	year	Total	2019	As at 31-03.
	7									7070
2 Office Equipment	1,012			1,012	%09	2.83.719	503			
	83,322			83 277	ì	or dead-	/00	2,84,327	405	1,012
3 Furniture & Fixtures	29,800			226,00	10%	1,01,487	8,332	1,09,819	74,990	83 322
4 Vehicles	2,75,461			79,800	10%	16,453	2,980	19,433	26.820	29 800
Sub Total	3.89.596			2,75,461	15%	2,90,543	41,319	3,31,862	2.34 142	2 75 464
Oxfam Novib-Core	200			3,89,596		6,92,202	53,239	7,45,440	3,36,357	3.89 596
Computers										accionia.
2 Office Equipment	1 09 960			ý						
Furniture & ⁻ixtures	1,53,018			1,09,960	10%	2,52,925	10,996	2,63,921	98,964	1 09 960
Vehicles	14.280			1,53,018	10%	2,95,134	15,302	3,10,436	1.37.716	1 53 018
Sub Total	27776			14,289	15%	3,41,689	2,143	3,43,832	12 146	14 280
Oxfam Nowib-Orissa	2,77,7200	,	•	2,77,266	0	8,89,748	28,441	9,18,189	2,48,826	2.77.266
Computers	C I									202/11/2
Office Equipment	20 00			59	%09	1,25,968	36	1,26,003	24	0
Furniture & Fxtures	22,400			40,130	10%	51,369	4,013	55,381	36 117	20 00
Vehicles	6.387			22,400	10%	31,014	2,240	33,254	20,160	22 400
Sub Total	68.976			6,387	15%	20,340	928	21,298	5,429	6.387
Oxfam-India			•	68,976		2,28,691	7,247	2,35,937	61,730	68,976
Office Equipment	5,856			1						
Sub Total	5,856			95876	10%	2,499	586	3,085	5,270	5,856
CPf general fund				5,856		2,499	586	3,085	5,270	5,856
Office Equipment	8,769	-		-						
Sub Total	8,769	- LES		-	10%	5,541	877	6,418	7,892	8.769
	# FRM: 005947	V   **   S	-	8,769		The second	877	6,418	7.897	0 700

		GRUSS	GRUSS BLOCK			DEPRECTATION	NO			
S.No. DESCRIPTION OF ASSETS		Additions	ions				5		NET	NET BLOCK
TOWN OF ASSET	As at 31-03-	9-6								
	2018	6 Months	After 6 Months	Cost up to 31 03-2019	Dep.Ra	Cost up to 31 Dep.Ra up to 31-03-	ıL	Total	As at 31-03	As at 31-03- As at 31-03-
AEI-Project					3	6707	year		2019	2018
1 Computers	σ									
	>			6	%09	45,943	6	45 957	<	C
Sub Total	6	•		c				Tacla	>	ח
				9		45,943	6	45,952	0	0
EWI										
1 Office Equipment	C T									
a saidaha	270'C		V	5,618	10%	3,549	262	4 111	0 10	i i
Sub Total	5,610						700	TTTL	acn'c	5,618
	OTOIC	•	-	5,618		3,549	562	4.111	5 056	E 610
Sub Total	9,20,419	9,20,419 2,98,680	2 91 665	15.10.264					ocolo	OTO'C
			COOLECTA	+0/10T/CT		19,65,210	2,87,585	22,52,795	12,23,178	9.20.419

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

(A.KRISHNA REDDY)

M.No: 204755 Partner

PLACE: HYDERABAD DATE: 18.07.2019

for CENTRE FOR PEOPLE'S FORESTRY

(Dr.D.SURYAKUMARI)
Director