

RAY & RAY

CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To,
The Members,
CNI - Synodical Board of Social Services,
16 Pandit Pant Marg,
New Delhi - 110001

Report on the Financial Statement

We have audited the accompanying financial statements of CNI-SBSS, which comprise the Balance Sheet as at March 31, 2015, and the Income & Expenditure Account for the year then 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 that give a true and fair view of the financial position and financial performance of the Institution in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Institution and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgements and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 judgement, 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 Organisation'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 whether the Institution has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. 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.

RAY & RAY
CHARTERED ACCOUNTANTS

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the institution at 31.03.2015 and its excess of expenditure over income for the year ended on that date.

Report on other legal and Regulatory requirements

We report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Institution so far as it appears from our examination of those books.
- c) The Balance Sheet, and Income & Expenditure Account dealt with in this Report are in agreement with the books of account.

Place: New Delhi
Date: 10.09.2015

For RAY & RAY
Chartered Accountants
Firm's Registration Number 301072 E


(Samir Manocha)
Partner

Membership Number 91479

CNI - Synodical Board of Social Services, 16 Pandit Pant Marg, New Delhi - 110 001
Receipts & Payments Account for the year ending 31.03.2015 (Foreign Contribution)

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.
Opening Balances:			PROJECT No.20120329 G; See...a Reign in Righteousness & Rule with Justice	
Cash	126.00		1.1.1 Strengthening capacities Building CBO/MAM/PO and PM	3,686.00
CNI - SBSS FC A/c No. 22487	8,550,169.44		1.1.2 Regularizing SSS through people centered advocacy	
Axis Bank A/c No. 079010100156307	9,914.80		1.1.3 Leadership Building and enhancing democratic decision making	
Advances & Imprest	<u>1,135,081.35</u>	9,695,291.59	1.2.1 Promoting entrepreneurship	
Grants received			1.3.1 Perspective building and capacity Building	721,561.00
BFTW, Germany	23,852,403.00		1.3.2 Data management	-
Christian Aid, UK	<u>3,910,215.00</u>	27,762,618.00	1.3.3 FME including effective reporting system and internal evaluations	269,231.00
Grant received for other projects			1.3.6 Dissemination & Learning	154,531.00
Grant From Caritas PACS		896,744.00	1.3.8 Administration & Coordination at Diocesan level (including salaries for local cordina	-
Grant From United Societies		182,085.00	1.4.1 Coordination & Review	478,867.00
Grant From CASA for LCP		1,182,690.00	1.4.2 Emerging systems & procedures	39,803.00
Grant for Lidder Valley Project		759,918.00	1.4.3 Facilitation & Accompaniment	5,512,815.00
Other Receipts:			2 Coordination & Administration	4,330,739.00
Interest on SB Account	215,018.00		3 Infrastructure	485,337.00
Christian Aid for Dalit and Tribal Right	149,000.00		Grant to Dioceses (Annexure-H)	14,540,850.00
Advances Settled "Annexure K"	<u>20,600.00</u>	384,618.00	Payments to Staff & DBSS (Annexure - I)	620,657.00
			Christian Aid for Dalit & Tribal Rights	138,000.00
			JPA program	369,988.00
			LCP	903,264.00
			PACS Programme (Refer Annexure-G)	1,517,396.00
			Speaking Out	105,338.00
			United Societies	152,975.00
			Advances & Imprest (Annexure-K)	<u>3,562,526.35</u>
			Closing Balance:	
			Cash in hand	161,710.00
			Cash at Bank (CNI SBSS F C A/c No.22487)	5,228,316.44
			Cash at Axis Bank	10,524.80
			CNI - SBSS Link FC A/c No.37699	1,160,434.00
			CNI - SBSS LCP Link FC A/c No.37701	395,415.00
			CNI - SBSS Link FC A/c No.37700	-
				<u>6,956,400.24</u>
		40,863,964.59		40,863,964.59

Significant Accounting Policies & Notes to Accounts - Annexure-L
 Annexures I & J forms an integral part of the Receipt & Payment Account
 In terms of our separate report of even date


POORNIMA LALL
 Chief Coordinator & Hon. Secretary


RT REV PRAKASH PATOLE
 Chairman


ANURADHA AMOS
 Hon. Treasurer

for **RAY & RAY**
Chartered Accountants

SAMIR MANOCHA
 Partner
 Membership No. 91479

Place: New Delhi
 Date: 10th September, 2015

CNI - Synodical Board of Social Services, 16 Pandit Pant Marg, New Delhi - 110 001
Income & Expenditure Account for the year ending 31.03.2015 (Foreign Contribution)

Expenditure		Rs.	Income	Rs.
PROJECT No. 20120328 G: Sec. Reign in Righteousness & Rule Justice			Grants received for Core Project:	
1.1.1	Strengthening capacities Building CBO/MAM/PO and PM	3,686.00	BFW, Germany	23,852,403.00
1.1.2	Regularizing SSS through people centered advocacy	6,526.00	Christian Aid, UK (Sec... A Reign of Righteousness and Rule with Justice)	<u>3,910,215.00</u>
1.1.3	Leadership Building and enhancing democratic decision making	3,320.00		27,762,618.00
1.2.1	Promoting entrepreneurship	15,328.00	Grant received for other projects	
1.3.1	Perspective building and capacity Building	748,708.00	Grant From Caritas PACS	896,744.00
1.3.2	Data management	25,081.00	Grant From United Societies	182,085.00
1.3.3	PME including effective reporting system and internal evaluations	275,354.00	Grant From CASA for LCP	1,182,690.00
1.3.6	Dissemination & Learning	261,960.00	Grant for Lidder Valley Project	759,918.00
1.3.8	Administration & Coordination at DBSS level	46,892.00		
1.4.1	Coordination & Review	482,847.00	Other Receipts:	
1.4.2	Emerging systems & procedures	97,004.00	Interest on SB Account	<u>215,018.00</u>
1.4.3	Facilitation & Accompaniment	5,756,009.00		215,018.00
2	Coordination & Administration (Refer Annexure-E)	4,978,468.00	Liabilities Written back "Annexure -J"	700,000.00
3	Infrastructure	428,087.00	Excess of expenditure over Income	512,006.00
	Grant to Dioceses (Refer Annexure-F)	15,756,582.00		
	JPA program	389,277.00		
	LCP	1,118,386.00		
	PACS Programme (Refer Annexure-G)	1,531,387.00		
	Speaking Out	105,338.00		
	United Societies	180,839.00		
		<u>32,211,079.00</u>		<u>32,211,079.00</u>
	Excess of expenditure over income	512,006.00	Balance B/f from last year	5,666,667.09
	Balance t/f to Balance Sheet	5,154,661.09		
		<u>5,666,667.09</u>		<u>5,666,667.09</u>

Significant Accounting Policies & Notes to Accounts - Annexure-I
Annexure E to G & J forms an integral part of the Income and Expenditure Account
In terms of our separate report of even date


POORNIMA LALL
Chief Coordinator & Hon. Secretary


RT REV PRAKASH PATOLE
Chairman


ANURADHA AMOS
Hon. Treasurer

For **RAY & RAY**
Chartered Accountants

SAMIR MANOCHA
Partner
Membership No. 91479

Place: New Delhi
Date: 10th September, 2015



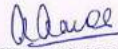
CNI - Synodical Board of Social Services, 16 Pandit Pant Marg, New Delhi - 110001

BALANCE SHEET AS ON 31st March 2015 (Foreign Contribution)

LIABILITIES	Rs.	Rs.	ASSETS	Rs.
Capital Reserve (Annexure "C")		1248651.45	Fixed Assets	
			Project Assets (Annexure "A")	1,248,651.45
Unutilized Balance of Foreign Contribution			Cash & Bank Balances:	
Transferred from Income & Expenditure Account (Foreign Contribution)	5,154,661.09		CNI - SBSS FC A/c No.22487	5,228,316.44
Add: Interest & Local Income of Phase IV	<u>21,425.50</u>	5176086.59	AXIS Bank A/c No.079010100156387	10,524.80
			CNI - SBSS Link FC A/c No.37699	1,160,434.00
Current Liabilities & Provisions (Annexure "D")		3416474.33	CNI - SBSS LCP Link FC A/c No.37701	395,415.00
			CNI - SBSS Link FC A/c No.37700	-
			Cash in hand	161,710.00
			Advances (Annexure "B")	1,636,160.68
		<u>9,841,212.37</u>		<u>9,841,212.37</u>


POORNIMA LALL
 Hon. Secretary & Chief Coordinator

+ 
RT REV PRAKASH PATOLE
 Chairman


ANURADHA AMOS
 Hon. Treasurer

for RAY & RAY
 Chartered Accountants


SAMIR MANOCHA
 Partner
 Membership No. 91479

CNI - Synodical Board of Social Services, 16 Pandit Pant Marg, New Delhi - 110001
BALANCE SHEET AS ON 31st March 2015

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Capital Reserve (Annexure "C")		1,248,651.45	Fixed Assets		
			Project Assets (Annexure "A")		1,248,651.45
General Reserve			Vehicle Fund Assets		
Transferred from Income & Expenditure Account (Local)		1,383,170.21	Vehicle	1,040,412.50	
			Less: Depreciation (15%)	<u>156,061.88</u>	884,350.63
Gratuity Fund			Current Assets, Loans & Advances		
Opening Balance	197,121.20		Advances (Annexure "B")		2,975,846.68
Add: Additions during the year	7,807.00				
Less: Payments	<u>79,471.00</u>	125,457.20	Cash & Bank Balances:		
Vehicle Fund (Note 2 (b) & 6)			CNI - SBSS FC A/c No.22487		5,228,316.44
Opening Balance	1,040,412.50		AXIS Bank A/c No.079010100156387		10,524.80
Less: Deduction on account of depreciation of vehicle	<u>156,061.88</u>	884,350.63	CNI - SBSS Link FC A/c No.37699		1,160,434.00
Unutilized Balance of Foreign Contribution			CNI - SBSS LCP Link FC A/c No.37701		395,415.00
Transferred from Income & Expenditure Account (Foreign Contribution)	5,154,661.09		CNI - SBSS Link FC A/c No.37700		-
Add: Interest & Local Income of Phase IV	<u>21,425.50</u>	5,176,086.59	CNI - SBSS Local A/c No.27138		44,245.39
Current Liabilities & Provisions (Annexure "D")			SBSS Employees Gratuity A/c No.29747		125,457.20
			Cash in hand		161,710.00
		12,234,951.59			12,234,951.59

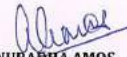
Significant Accounting Policies & Notes to Accounts - Annexure A to D & L forms an integral part of the Balance Sheet in terms of our separate report of even date



POORNIMA LALL
Hon. Secretary & Chief Coordinator




RT REV PRAKASH PATOLE
Chairman



ANURABHA AMOS
Hon. Treasurer



for **RAY & RAY**
Chartered Accountants


SAMIR MANOCHA
Partner
Membership No. 91479

PLACE : NEW DELHI
Date: 10th September, 2015