

# **RAY & RAY**

CHARTERED ACCOUNTANTS

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## **INDEPENDENT AUDITOR'S REPORT**

### **To the Board CNI – Synodical Board of Social Services**

We have audited the accompanying financial statements of CNI – Synodical Board of Social Services (the Society), which comprise the Balance Sheet as at March 31, 2014, 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 Society in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable. 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 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 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 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

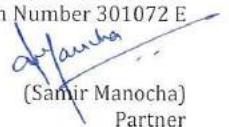
(a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2014 and;

(b) In the case of the Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date;

**Report on other legal and Regulatory requirements**

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 Society so far as appears from our examination of those books;
- c. the Balance Sheet, Income & Expenditure Account dealt with by this Report are in agreement with the books of account;

For RAY & RAY  
Chartered Accountants  
Firm's Registration Number 301072 E  
  
(Samir Manocha)  
Partner  
Membership Number 91479

Place: New Delhi  
Date: 27.09.2014



CNI - Synodical Board of Social Services, 16 Pandit Pant Marg, New Delhi - 110001  
 BALANCE SHEET AS ON 31<sup>st</sup> March 2014

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Capital Reserve (Annexure "C")	1,146,034.66		Fixed Assets		1,146,034.66
General Reserve			Project Assets (Annexure "A")		
Transferred from Income & Expenditure Account (Local)	1,381,999.39		Vehicle Fund Assets		
Gratuity Fund			Vehicle	1,224,014.50	
Opening Balance	182,447.20		Less: Depreciation (15%)		
Add: Additions during the year	424,291.00		Current Assets, Loans & Advances		1,040,412.50
Less: Payments	409,617.00	197,121.20	Amount receivable from Act Alliance [Local A/c]		
Vehicle Fund (Note 2.(b) & 6)			Advances (Annexure "B")		
Opening Balance	1,664,004.90		Cash & Bank Balances:		
Less: Deduction on account of depreciation of vehicle	183,602.00		CNI - SBSS FC A/c No.22487		8,550,169.44
Less: Amount transferred to Local Fund	439,990.40	1,040,412.50	CNI - SBSS Local A/c No.27138		42,313.39
Unutilized Balance of Foreign Contribution			SBSS Employees Gratuity A/c No.29747		197,121.20
Transferred from Income & Expenditure Account			AXIS Bank A/c No.079010100156387		9,914.80
(Foreign Contribution)			Cash in hand		126.00
Add: Interest and Local Income of Phase IV					
	21,425.50	5,668,092.59			
Current Liabilities & Provisions (Annexure "D")		4,176,212.33			
				13,629,872.67	13,629,872.67

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

for RAY & RAY  
 Chartered Accountants  
  
 SAMIR MANOCHA  
 Partner  
 Membership No. 91479  
 24, S. K. N. CHARTERED ACCOUNTANTS  
 NEW DELHI

  
 ANURADHA AMOS  
 Hon. Treasurer

  
 POORNIMA LALL  
 Hon. Secretary & Chief Coordinator  
 RT REV P L KAMBLE  
 Chairman  
 PLACE: NEW DELHI  
 Date: 27.09.2014

Expenditure [Project No. 20120321 G. See, Reln in Righteousness & Rule Justice]	Rs.	Income	Rs.
1.1.5 Policy Research		Grants received for Core Project:	
1.3.6 Dissemination & Learning	190,664.00	BED, Germany	415,538.00
1.3.7 Program facilitation services at DBSS level		BFW, Germany	19,350,694.00
1.3.8 Administration & Coordination at DBSS level		Christian Aid, UK	
1.4.1 Coordination & Review	385,407.00	Christian Aid, UK [See.., A Reln of Righteousness and Rule with Justice]	4,272,903.00
1.4.2 Emerging systems & procedures	29,500.00		24,039,135.00
1.4.3 Facilitation & Accompaniment	1,278,620.00	Grant received for other Projects	
2 Coordination & Administration [Refer Annexure-E]	3,646,995.00	Grant From Cates & ACS	2,240,122.00
Grant to Dioceses [Refer Annexure-F]	10,564,800.00	Grant from Christian Aid for Dalit & Tribal Human Rights	248,464.00
Fellowships on Issues		Grant From CASA for LCP	1,667,480.00
IPAP Programme	108,156.00	Grant From Christian Aid IPAP	89,192.00
PACS Programme [Refer Annexure-G]	1,477,926.00	Grant from Christian Aid for IPAP	73,252.00
Act Alliance	2,347,644.00	Grant from Christian Aid for Fellowships	
LCP	84,048.00	Other Receipts:	
LVC/P		Interest on SH Account	13,599.00
IPAP program	964,105.00	Interest (LVC/P)	13,495.00
Non-project programs	52,000.00	Delhi Diocese	43,341.85
Advances Written Off	26,116.89	Reimbursement from Act Alliance	192,775.95
Excess of Income over expenditure:	7,738,155.96	Provision Written Off	86,010.00
			2,482.00
	<b>29,442,919.65</b>		<b>29,442,919.85</b>
Balance B/f from last year	2,071,968.87	Excess of Income over expenditure b/d	7,738,155.96
Balance t/f to Balance Sheet	5,666,667.09		
	<b>7,738,155.96</b>		<b>7,738,155.96</b>

Annexure E & G forms an integral part of the Income and Expenditure Account  
In terms of our separate report of even date

For RAY & RAY  
Chartered Accountants  
  
SAMIR MANOCHA  
Partner  
Membership No. 91379



  
ANURADHA AMOS  
Hon. Treasurer

For RAY & RAY  
Chartered Accountants  
  
POORNIMA LALI  
RT Revd LKAMBLE  
Chairman  
Chief Coordinator & Hon. Secretary  
Place: New Delhi  
Date: 27/09/2014.

CNI - Syndical Board of Social Services, 16 Pandit Pant Marg, New Delhi - 110 001,  
Receipts & Payments Account for the year ending 31.03.2014 [Foreign Contribution]

RECEIPTS	Rs.	Rs.	PAYMENTS	Rs.
<b>Opening Balances:</b>				
Cash	252.00		PROJECT No. 20120329 G. Soc. & Religions in Refugees & Rule with Justice	
CNI - SASS FC A/c No. 22487	243.59		1.1.5 Polity Research	190,664.00
Axis Bank A/c No. 079010100156317	9,718.80		1.3.6 Dissemination & Learning	-
Advances & Imprest	1,284,632.24	1,294,946.63	Program Facilitation Services at DBSS level	
Grants received			Administration & Coordination at DBSS level	305,407.00
BFW, Germany	19,350,694.00		Coordination & Review	29,500.00
Christian Aid, UK	4,272,903.60		1.4.1 Emerging systems & procedures	1,278,624.00
BFW/ EED	415,538.60	24,039,135.00	1.4.2 Facilitation & Accommodation	10,579,818.89
			Grant to Dioceses (Annexure-H)	200,000.00
			Loan repaid to CNI-SYNAID	108,158.00
			Fellowship on issues	-
			Coordination & Administration	-
			Grant to Diocese of North East India for IPA-P	1,107,300.00
			PACS Project	2,347,644.00
			ICP Programme	-
			Dalit & Tribal Human Rights	-
			IPA Programmes	370,038.00
			Act Alliance	64,484.00
			Joint Program on Adarsh Strengthening (IPA)	964,185.00
			Non-project expenses	526,000.00
			Coordination & Administration	2,874,571.00
<b>Closing Balance:</b>				
Grant from Caritas PACS	2,240,728.00			
Grant from Christian Aid for Dalit & Tribal Human Rights	248,246.00			
Grant from CASA for LCP	1,667,480.00			
Grant from Christian Aid IPAP	993,192.30			
Grant from Christian Aid for IPA	73,252.00			
Reimbursement from Act Alliance	86,610.00			
Other Receipts:				
Interest on SB Account	195,939.00		Cash in hand	126.00
Interest (LVC/P)	13,465.00		Cash at Bank (CNI SASS FC A/c No. 22487)	0,550,169.44
Delhi Diocese	43,341.85	192,756.65	Cash at Axis Bank	9,914.80
			Net Advances & Imprest (Annexure-I)	1,135,091.35
				9,695,291.59

30,735,283.48

30,735,283.48  
Significant Accounting Policies & Notes to Accounts • Annexure-K  
Annexures I & form an integral part of the Receipt & Payment Account  
In terms of our separate report of even date

PURNIMA LAL  
Chief Coordinator & Secretary  
Place: New Delhi  
Date: 27.09.2014

ANURADHA AMOS  
Treasurer

30,735,283.48

for RAV & RAY  
Chartered Accountants  
  
RAVINDER MANOCHA  
Partner  
Membership No. 91479

CNI - Syndical Board of Social Services, 16 Pandit Pant Marg, New Delhi - 110 001  
Receipts & Payments Account for the year ending 31.03.2014 (Foreign Contribution)

RECEIPTS	Rs.	Rs.	Rs.	PAYMENTS
<b>Opening Balances:</b>				
Cash	252.00	243.59	243.59	PROJECT No. 20120328 G; See...a Reign In Righteousness & Rule with Justice
CCN - SRS FC A/c No. 22487	9,718.80	1,294,652.28	1,294,652.28	1.1.5 Policy Research
Advances & Imprest				1.3.6 Dissemination & Learning
				1.3.7 Program Facilitation Services at DBSS level
<b>Grants received:</b>				1.3.8 Administration & Coordination at DBSS level
IBFW, Germany	19,350,694.00			1.4.1 Coordination & Review
Christian Aid, UK	4,272,903.00			1.4.2 Emerging Systems & Procedures
IBFW / EED	415,538.00			1.4.3 Facilitation & Accompaniment
		24,039,135.00		Grant to Dioceses (Amenaure-H)
				Loan repaid to CIC-SYND
				Fellowship on Issues
				Coordination & Administration
				Grant to Diocese of North East India for IPAP
				PACs Project
				LCP Programme
				Dalit & Tribal Human Rights
				IPAP Programme
				Act Alliance
				Joint Program on Advocacy Strengthening (UPA)
				Non-project expenses
				Coordination & Administration
<b>Closing Balance:</b>				
Other Receipts	13,539.00			126.00
Interest on SB Account	13,495.00			8,550,644
Interest (LVC/P)	43,341.85			9,211,80
Dhaka Diocese				Net Advances & Imprest (Amexure-I)
				1,135,081.35
				9,695,291.59

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

**POORNIMA LALL**  
Chief Coordinator & Hon. Secretary  
Place: New Delhi  
Date: 27.09.2014

RT REV P L KAMBLE  
Chairman

**ANURADH AMOS**  
Hon. Treasurer



CNI - Synodical Board of Social Services, 16 Pandit Pant Marg, New Delhi - 110 001  
 Income & Expenditure Account (Local) for the year ending 31.03.2014

Expenditure	Rs.	Income	Rs.
Consultancy Expenses	45,000.00	Transfer from Vehicle Fund	439,990.40
TDS on Interest	3,744.50	Interest on SB Account	39,097.00
Excess of Income over Expenditure c/d	<u>430,342.90</u>		<u>479,087.40</u>
		Excess of Income over Expenditure c/d	430,342.90
		Balance b/f from last year	951,636.49
			<u>1,381,999.39</u>
			<u>1,381,999.39</u>

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

For RAY & RAY  
 Chartered Accountants



SAMIR MANOCHA  
 Partner  
 Membership No. 91479  




ANURADHA AMOS  
 Hon. Treasurer  
 RAY & RAY  
 Chartered Accountants



POORNIMA LAL  
 Hon. Secretary & Chief Coordinator  
 RAY & RAY  
 Chartered Accountants

PLACE : NEW DELHI  
 Date: 27/09/2014