

## FORM NO. 10B

[ See rule 17B ]

**Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions**

**We** have examined the balance sheet of **CENTRE FOR SOCIAL EQUITY AND INCLUSION, NEW DELHI**, **AABTC1038R** [name and PAN of the trust or institution] as at **31/03/2019** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

**We** have obtained all the information and explanations which to the best of **our** knowledge and belief were necessary for the purposes of the audit. In **our** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **institution** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **us**, subject to the comments given below:

**NIL**

In **our** opinion and to the best of **our** information, and according to information given to **us**, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named **institution** as at **31/03/2019** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **NEW DELHI**  
Date **18/09/2019**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**JITENDER****524916****024936N**

**C-2, BANDA BAHADUR SOCIETY SECTOR-14, ROHINI DE  
LHI-110085**

**ANNEXURE****Statement of particulars****I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year ( ₹ )	8798698
2.	Whether the <b>institution</b> has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year ( ₹ )	No
3.	Amount of income <b>accumulated or set apart</b> for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust <b>wholly</b> for such purposes. ( ₹ )	No
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) ( ₹ )	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof ( ₹ )	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)	No



(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No
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## II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the <b>institution</b> was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the <b>institution</b> was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	Yes
	Details	Amount(₹)
	FULL TIME SALARY TO ANNIE NAMALA	408050
	FULL TIME SALARY TO SATYENDRA KUMAR	304544
4.	Whether the services of the <b>institution</b> were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the <b>institution</b> during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the <b>institution</b> during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the <b>institution</b> was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the <b>institution</b> was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

## III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	NIL	NA	0	0	No
Total					

Place  
Date

**NEW DELHI**  
**18/09/2019**

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

**JITENDER**  
**524916**  
**024936N**  
**C-2, BANDA BAHADUR SOCI**  
**ETY SECTOR-14, ROHINI DE**  
**LHI-110085**



Form Filing Details

Revision/Original      Original

# CENTRE FOR SOCIAL EQUITY AND INCLUSION

## COMPUTATION OF TAXABLE INCOME FOR THE YEAR ENDED 31-03-2019

PARTICULARS	AMOUNT
Income as per Income & Expenditure A/c	5,979,760
Less: Income applied for Charitable purposes in India:	
Revenue Expenses as per I & E A/c	8,948,384
Less : Depreciation	154,186
Less : Utilization from accumulation made u/s 11(2)	8,794,198
	-
	8,794,198
Capital Expenses as per Sch. Of Fixed Assets	4,500
	8,798,698
	- 2,818,938
Less: Income accumulated u/s 11(1)(a) for Charitable purposes not exceeding 15% of the Income derived from property held under Trust	5,979,760
	896,964
	-
	- 2,818,938
Less: Income accumulated u/s 11(2) as per Form 10 Attached	-
Net Income / (Deficit)	- 2,818,938
TAXABLE INCOME	NIL
TAX PAYABLE	NIL
TAX DEDUCTED AT SOURCE	57,664
TAX REFUNDABLE	57,664

*Annamala*  
(ANNIE NAMALA)  
MANAGING TRUSTEE





# CENTRE FOR SOCIAL EQUITY AND INCLUSION

BALANCE SHEET AS ON 31ST MARCH 2019

LIABILITIES	CURRENT YEAR		PREVIOUS YEAR	
<b>CORPUS FUND</b>				
Balance b/f		1,000.00		1,000.00
<b>CAPITAL FUND</b>				
Opening Balance	4,429,995.64		9,746,237.84	
Add: Net Income (FC & Local)	<u>-2,968,624.26</u>	1,461,371.38	<u>-5,316,242.20</u>	4,429,995.64
<b>RESERVE FUND U/S 11(2)</b>				
Opening Balance	-		2,611,500.00	
Additions/(Utilisations)	<u>-</u>	0.00	<u>-2,611,500.00</u>	0.00
<b>CURRENT LIABILITIES</b>				
Expenses Payable (FC)	426,402.16		946,510.00	
Expenses Payable (LOCAL)	102,682.00		106,230.00	
Loan from Annie-Managing Trustee (Loca	<u>-</u>	529,084.16	<u>-</u>	1,052,740.00
<b>TOTAL</b>		<u>1,991,455.54</u>		<u>5,483,735.64</u>

ASSETS	CURRENT YEAR		PREVIOUS YEAR	
<b>FIXED ASSETS</b>				
At WDV as per Schedule (FC & Local)		448,265.27		597,951.27
<b>CURRENT ASSETS</b>				
Bank Balance (FC)	17,752.38		2,665,849.68	
Bank Balances (Local)	49,915.89		281,266.69	
Fixed Deposits (FC)	-		719,149.00	
Fixed Deposits (Local)	-		720,066.00	
Advances & Recoverables (FC)	310,035.00		136,645.00	
Fee Receivable (Local)	75,000.00		75,000.00	
TDS Recoverable (FC)	105,222.00		104,304.00	
Office Security New Office (Local)	50,000.00		50,000.00	
Guest House Security (Local)	-		15,000.00	
Cash Balance (FC)	1,147.00		30,682.00	
Program Advances (Local)	830,877.00		40,238.00	
Cash Balance (Local)	6,114.00		4,203.00	
TDS Recoverable (Local)	89,627.00		32,881.00	
Rent Security for ERC Karol Bagh (FC)	7,500.00		-	
Security INDS Association	-		3,000.00	
Rent Security for Bihar Guest House (FC)	<u>-</u>	1,543,190.27	<u>7,500.00</u>	4,885,784.37
<b>TOTAL</b>		<u>1,991,455.54</u>		<u>5,483,735.64</u>

As per our Report of even date  
For Jitender Kushwah & Associates  
Chartered Accountants  
FRN - 024936N

(ITTFNDR) Prop.. M.No. 524916



*Annamala*  
(ANNIE NAMALA)



**CENTRE FOR SOCIAL EQUITY AND INCLUSION**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019**

INCOME	CURRENT YEAR	PREVIOUS YEAR
Foreign Contributions	4,098,360.00	17,337,360.89
Local Contributions	842,843.00	42,545.00
Travel Reimbursement (FC)	-	95,457.00
Fees Income (FC)	-	428,000.00
Fees Income (Local)	550,000.00	105,000.00
Bank Interest SB (FC)	22,263.00	172,584.00
Bank Interest SB (Local)	8,652.00	26,676.00
Bank Interest FD (Local)	17,460.00	60,162.00
Bank Interest FD (FC)	9,180.00	93,437.00
Grant in Aid (Local)	338,970.00	-
Other Receipts (Local)	92,032.00	500.00
<b>TOTAL</b>	<b>5,979,760.00</b>	<b>18,361,721.89</b>
EXPENDITURE	CURRENT YEAR	PREVIOUS YEAR
FC Project Expenses as per Schedule	6,830,508.46	24,790,097.74
Local Project Expenses as per Schedule	1,963,689.80	1,288,625.35
Depreciation (FC & Local)	154,186.00	210,741.00
<b>TOTAL</b>	<b>8,948,384.26</b>	<b>26,289,464.09</b>
EXCESS OF INCOME OVER EXPENDITURE	(2,968,624.26)	(7,927,742.20)
TRANSFER / (UTILIZE) TO RESERVE FUND U/S 11(2)	0.00	(2,611,500.00)
BALANCE TRFD. TO BALANCE SHEET	(2,968,624.26)	(5,316,242.20)

As per our Report of even date  
For Jitender Kushwah & Associates  
Chartered Accountants  
FRN - 024936N

*Jitender Kushwah*



*Annamalai*



**CENTRE FOR SOCIAL EQUITY AND INCLUSION**  
**CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2019**

RECEIPTS	CURRENT YEAR		PREVIOUS YEAR	
OPENING BALANCE (FC)				
Bank Balances	2,665,849.68		9,578,832.53	
Fixed Deposits	719,149.00			
Advances & Recoverables	136,645.00		211,443.00	
TDS Recoverable	104,304.00		52,159.00	
Cash Balances	30,682.00		21,307.00	
Rent Security for ERC Karol Bagh	-		15,000.00	
Rent Security for Bihar Guest House	7,500.00		7,500.00	
Rent Security for INDS Association	3,000.00	3,667,129.68	-	9,886,241.53
OPENING BALANCE (LOCAL)				
Bank Balances	281,266.69		1,919,466.04	
Fixed Deposit	720,066.00			
Fee Receivable	75,000.00		135,750.00	
Office Security New Office	50,000.00		50,000.00	
Program Advances	40,238.00		40,171.00	
Guest House Security	15,000.00		-	
Office Security Store	-		23,000.00	
Cash Balance	4,203.00		22,664.00	
TDS Recoverable	32,881.00	1,218,654.69	21,866.00	2,212,917.04
REVENUE RECEIPTS (FC)				
Foreign Contributions	4,098,360.00		17,317,360.89	
Contribution	-		20,000.00	
Travel Reimbursement	-		95,457.00	
Fees Income	-		428,000.00	
Bank Interest SB	22,263.00		172,584.00	
Bank Interest FD	9,180.00	4,129,803.00	93,437.00	18,126,838.89
REVENUE RECEIPTS (LOCAL)				
Fee Income	550,000.00		105,000.00	
Local Contributions	842,843.00		42,545.00	
Other Receipts	92,032.00		500.00	
Grant in Aid	338,970.00			
Bank Interest SB	8,652.00		26,676.00	
Bank Interest FD	17,460.00	1,849,957.00	60,162.00	234,883.00
CAPITAL RECEIPTS (FC)				
Expenses Payable	426,402.16	426,402.16	946,510.00	946,510.00
CAPITAL RECEIPTS (LOCAL)				
Expenses Payable	102,682.00	102,682.00	106,230.00	106,230.00
TOTAL		11,394,628.53		31,513,620.46

TOTAL

11,394,628.53

31,513,620.46

(JITENDER)  
AUDITOR



Contd. To Page 2  
 (ANNIE NAMALA)  
 MANAGING TRUSTEE





**CENTRE FOR SOCIAL EQUITY AND INCLUSION**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2019**

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PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
<b>REVENUE EXPENSES (FC)</b>	6,830,508.46	24,790,097.74
<b>REVENUE EXPENSES (LOCAL)</b>	1,963,689.80	1,288,625.35
<b>CAPITAL EXPENSES (FC)</b>		
Addition to Fixed Assets	4,500.00	333,167.00
Expenses Payable-Paid	946,510.00	169,196.00
Audit Fee Payable-Paid	-	-
	951,010.00	502,363.00
<b>CAPITAL EXPENSES (LOCAL)</b>		
Loan From Annie Namala Refunded	-	46,750.00
Expenses Payable-Paid	106,230.00	-
	106,230.00	46,750.00
<b>CLOSING BALANCE (FC)</b>		
Bank Balances	17,752.38	2,665,849.68
Fixed Deposit	-	719,149.00
Advances & Recoverables	310,035.00	136,645.00
TDS Recoverable	105,222.00	104,304.00
Cash Balances	1,147.00	30,682.00
Rent Security for Bihar Guest House	7,500.00	7,500.00
Rent Security for INDS Association	-	3,000.00
	441,656.38	3,667,129.68
<b>CLOSING BALANCE (LOCAL)</b>		
Bank Balances	49,915.89	281,266.69
Fixed Deposit	-	720,066.00
Fee Receivable	75,000.00	75,000.00
Guest House Security	-	15,000.00
Office Security New Office	50,000.00	50,000.00
Program Advances	830,877.00	40,238.00
Cash Balance	6,114.00	4,203.00
TDS Recoverable	89,627.00	32,881.00
	1,101,533.89	1,218,654.69
<b>TOTAL</b>	<b>11,394,628.53</b>	<b>31,513,620.46</b>

As per our Report of even date  
For Jitender Kushwah & Associates  
Chartered Accountants  
FRN - 024936N

(JITENDER) Prop., M.No. 524916  
New Delhi, 18th September 2019



*Annie Namala*  
(ANNIE NAMALA)  
MANAGING TRUSTEE



# CENTRE FOR SOCIAL EQUITY AND INCLUSION

## SCHEDULE OF INCOMES FOR THE YEAR ENDED 31-03-2019

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>FC PROJECTS INCOMES</b>		
Grant in Aid Oxfam EC Project	2,343,597.00	4,769,508.00
Grant in Aid NEG Fire	516,405.00	1,592,687.00
Grant in Aid Entraide	475,446.00	-
Grant in Aid from YP Foundation	380,268.00	680,766.00
Grant in Aid NFI Project	332,644.00	430,000.00
Grant in Aid Deutsche Welthungerhilfe	50,000.00	-
Grant in Aid GCF Project	-	3,133,657.02
Grant in Aid Christian Aid	-	2,568,606.36
Grant in Aid Christian Aid - SDG	-	1,945,857.58
Grant in Aid Korea Hope Foundation	-	1,000,178.73
Grant in Aid NEG Fire - Teacher's Project	-	527,800.00
Grant in Aid Global Ministeries	-	316,597.00
Grant in Aid from GCAP	-	251,780.20
Grant in Aid Community Youth Collective	-	69,923.00
Grant in Aid Water Aid	-	30,000.00
<b>TOTAL</b>	<b>4,098,360.00</b>	<b>17,317,360.89</b>

### LOCAL PROJECTS INCOMES

Grant in Aid - Jal Seva Charitable	38,970.00	-
Local Contributions	842,843.00	42,545.00
Grant in Aid - UNDP	300,000.00	-
Other Receipts	92,032.00	-
<b>TOTAL</b>	<b>1,273,845.00</b>	<b>42,545.00</b>

*Jitender*  
(JITENDER)  
AUDITOR



*Annamala*  
(ANNIE NAMALA)  
MANAGING TRUSTEE





# CENTRE FOR SOCIAL EQUITY AND INCLUSION

## SCHEDULE OF EXPENSES FOR THE YEAR ENDED 31-03-2019


PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>FC PROJECTS EXPENSES</b>		
Oxfam EC Project Expenses	1,658,553.46	4,851,688.41
GCF Project Expenses	723,747.00	4,333,503.20
Christian Aid PACS Project	-	2,456,929.00
Christian Aid CSR Project Expenses	1,322,685.00	2,435,060.00
Christian Aid - Governance Project Expenses	1,399,869.00	1,741,893.54
NEG Fire Project Expenses	673,381.00	1,481,200.00
NEG Fire Teacher's Project Expenses	-	1,251,104.00
CSEI General Expenses	-	1,198,916.54
Entraide Project Expenses	200,290.00	1,188,431.35
YP Foundation Project Expenses	315,506.00	841,418.70
Korea Hope Foundation	245,469.00	814,345.00
NFI Project Expenses	241,008.00	812,312.50
Save the Children Project Expenses	-	465,531.00
UCC		408,463.50
Welthungerhilfe	50,000.00	
GCAP Project	-	249,690.00
Travel Expenses embassy	-	77,357.00
Community Youth Collective Project	-	69,923.00
Pravah	-	49,690.00
Water Aid	-	32,046.00
Global Ministries Project	-	30,595.00
<b>TOTAL</b>	<b>6,830,508.46</b>	<b>24,790,097.74</b>

### LOCAL PROJECTS EXPENSES

UNDP Project Expenses	-	405,195.00
Trust Project Expenses	1,924,719.80	883,430.35
Water Aid Project	38,970.00	-
<b>TOTAL</b>	<b>1,963,689.80</b>	<b>1,288,625.35</b>

  
(JITENDER)  
AUDITOR



  
(ANNIE NAMALA)  
MANAGING TRUSTEE



# CENTRE FOR SOCIAL EQUITY AND INCLUSION

## SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31.03.2019

PARTICULARS	DEP. RATE	COST OPENING	WDV OPENING	ADDITIONS FIRST HALF	ADDITIONS SECOND HALF	DELETIONS	DEPRECIATION	COST CLOSING	WDV CLOSING
Laptop (FC & Local)	40%	810,312.00	210,569.00	-	-	-	84,228.00	810,312.00	126,341.00
Computers (FC & Local)	40%	438,865.00	56,663.24	4,500.00	-	-	24,465.00	443,365.00	36,698.24
Printers (Local)	40%	43,300.00	617.98	-	-	-	247.00	43,300.00	370.98
Equipments (FC & Local)	15%	355,145.00	244,723.05	-	-	-	36,708.00	355,145.00	208,015.05
Furniture (FC)	10%	115,446.00	85,378.00	-	-	-	8,538.00	115,446.00	76,840.00
<b>TOTAL</b>		<b>1,763,068.00</b>	<b>597,951.27</b>	<b>4,500.00</b>	<b>-</b>	<b>-</b>	<b>154,186.00</b>	<b>1,767,568.00</b>	<b>448,265.27</b>

### NOTES & ACCOUNTING POLICIES:

1. The Society follows Accrual Basis of Accounting.
2. Depreciation is provided as per provisions of Income Tax Act.

*[Signature]*  
(JITENDER)  
AUDITOR



*[Signature]*  
(ANNIE NAMALA)  
MANAGING TRUSTEE

