

M. THOMAS & CO.

Chartered Accountants

40-B, YUSUF SARAI, NEW DELHI-110016.

Tel: 9810064291, 8368616900, 8851529832, 9810063291; E-Mail: mtc64291@yahoo.co.in

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 CIVIL SOCIETY, NEW DELHI, PAN AAATC1889P** as at **31st March 2021** and the Income and Expenditure Account for the year ended on that date which are in agreement with the Books of Account maintained by the said Institution.

We have obtained all the information and explanations which to best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper Books of Accounts have been kept by the Head Office and the Branch of the above named Institution visited by us so far as appears from our examination of the Books, 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 Balance Sheet, of the state of affairs of the above named Institution as at **31-03-2021**.

and

(ii) In the case of Income & Expenditure A/c, of the **SURPLUS** of its Accounting Year ending on **31-03-2021**.

The prescribed particulars are annexed hereto.

Place: New Delhi

Date: 10-12-2021

For **M. THOMAS & CO.**

Chartered Accountants

Firm Registration No: 004408S

R. Murali

R. MURALI (Partner)

Membership No. 80972

UDIN: 21080972AAAABY5897



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 5,56,97,196
2. Whether the Institution has exercised option under Clause (2) of the Explanation to Section 11(1)? NIL
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.
3. Amount of Income accumulated or set apart for application to Charitable or Religious purposes to the extent it does not exceed 15 % of the Income derived from Property held under Trust wholly for such purposes. 1,16,57,321
4. Amount of Income eligible for exemption under section 11(1)(c). NIL
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). 1,17,48,000
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. Bank Deposits
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. NIL
8. Whether, during the previous year, any part of Income accumulated or set apart for specified purpose under Section 11(2) in any earlier year-
 - a) has been applied for purpose other than Charitable or Religious purposes or has ceased to be accumulated or set apart for application thereto, or NIL
 - b) has ceased to remain invested in any security referred to in Sec. 11(2)(b)(i) or deposited in any account referred to in Sec. 11(2)(b)(ii) or sec.11(2)(b)(iii), or NIL
 - 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. NIL

Contd....2.



* 2 *

**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 institution 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: NIL
2. Whether any land, building or other property of the institution 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: NIL
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise?: NIL
4. Whether the services of the institution were made available to any such person during the previous year? If so, give details together with remuneration or compensation received: NIL
5. Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details, consideration paid: NIL
6. Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details, consideration received: NIL
7. Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details, amount of income or value of property so diverted: NIL
8. Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details: NIL

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 NIL

Place: New Delhi

Date : 10-12-2021

For M.THOMAS & CO.
Chartered Accountants
Firm Registration No: 004408S

R M Murali

R. MURALI (Partner)
Membership No. 80972
UDIN: 21080972AAAABY5897



CENTRE FOR CIVIL SOCIETY

CONSOLIDATED RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31-03-2021

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
OPENING BALANCES				
Bank Fixed Deposits (FC & Local)	31,295,401.11		19,895,401.11	
Bank Balances (FC & Local)	29,892,111.10		30,961,039.91	
TDS Refundable (FC & Local)	859,451.84		708,657.74	
Interest Accrued on Bank FDs (Local)	710,418.10		532,147.30	
Interest Accrued on Bank FDs (FC)	412,431.04		-	
Advance for Expenses (FC & Local)	143,881.67		1,059,907.94	
Security Deposits (FC)	110,000.00		110,000.00	
Other Current Assets (Local)	93,342.00		167,410.00	
Cash Balances (FC & Local)	40,573.00	63,557,609.86	45,692.00	53,480,256.00
RECEIPTS				
Local Contributions & Grants (Local)	44,636,955.00		29,690,438.00	
Foreign Contributions (FC)	29,261,086.00		52,565,452.00	
Bank Interest (Local)	2,539,087.00		2,887,826.00	
Bank Interest (FC)	1,081,421.96		897,057.04	
Fees from Activities (Local)	431,331.48		1,586,749.00	
Interest on TDS Refund (Local)	17,630.50		15,006.40	
Miscellaneous Income (Local)	5.50	77,967,517.44	-	87,642,528.44
Previous Year Adjustments (Local)	-		3,780.00	
Previous Year Adjustments (FC)	-		3,123.00	6,903.00
TOTAL		141,525,127.30		141,129,687.44

Contd.....2/-


(R. MURALI)
AUDITOR

(PARTH SHAH)
PRESIDENT

CENTRE FOR CIVIL SOCIETY

CONSOLIDATED RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31-03-2021

2

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
PAYMENTS				
FC A/c Revenue Expenses	31,731,593.87		30,719,814.05	
Local A/c Revenue Expenses	23,975,602.09		45,797,955.53	
TDS Payable (O/B) Paid (Local)	553,169.00		596,605.00	
TDS Payable (O/B) Paid (FC)	78,564.00		74,572.00	
Additions to Fixed Assets (Local)	-		926,865.00	
Additions to Fixed Assets (FC)	-	56,338,928.96	87,999.00	78,203,810.58
CLOSING BALANCES				
Bank Fixed Deposits (FC & Local)	42,510,648.22		31,295,401.11	
Bank Balances (FC & Local)	40,857,440.75		29,892,111.10	
Interest Accrued on Bank FDs (Local)	1,056,133.07		710,418.10	
TDS Refundable (FC & Local)	852,144.65		859,451.84	
Advance for Expenses (FC & Local)	172,971.65		143,881.67	
Interest Accrued on Bank FDs (FC)	125,784.00		412,431.04	
Security Deposits (FC)	100,000.00		110,000.00	
Cash Balances (FC & Local)	24,214.00		40,573.00	
Other Current Assets (Local)	15,010.00		93,342.00	
Security Deposits (LC)	6,000.00		-	
	85,720,346.34		63,557,609.86	
Less: Current Liabilities:				
TDS Payable (Local)	(384,900.00)		(553,169.00)	
TDS Payable (FC)	(149,248.00)	85,186,198.34	(78,564.00)	62,925,876.86
TOTAL		141,525,127.30		141,129,687.44

As per our Report of even date
For M. THOMAS & CO.
Chartered Accountants



(R. MURALI) Partner
New Delhi, 10th December 2021




(PARTH SHAH)
PRESIDENT



CENTRE FOR CIVIL SOCIETY

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31-03-2021

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
INCOME		
Local Contributions & Grants (Local)	44,636,955.00	29,690,438.00
Foreign Contributions (FC)	29,261,086.00	52,565,452.00
Bank Interest (Local)	2,539,087.00	2,887,826.00
Bank Interest (FC)	1,081,421.96	897,057.04
Fees from Activities (Local)	431,331.48	1,586,749.00
Interest on TDS Refund (Local)	17,630.50	15,006.40
Miscellaneous Income (Local)	5.50	-
TOTAL	77,967,517.44	87,642,528.44
EXPENDITURE		
FC Expenses as per Schedule	31,721,593.87	30,719,814.05
Local Expenses as per Schedule	23,975,602.09	45,797,955.53
Depreciation	500,248.34	655,463.49
TOTAL	56,197,444.30	77,173,233.07
EXCESS OF INCOME OVER EXPENDITURE	21,770,073.14	10,469,295.37

As per our Report of even date
For M. THOMAS & CO.
Chartered Accountants

R. Murali

(R. MURALI) Partner
New Delhi, 10th December 2021



Parth Shah
(PARTH SHAH)
PRESIDENT



CENTRE FOR CIVIL SOCIETY
BALANCE SHEET AS AT 31-03-2021

LIABILITIES	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
CAPITAL FUND				
Balance B/f	62,732,066.31		49,230,867.94	
Transfer from Income & Expenditure A/c	21,770,073.14		10,469,295.37	
Transfer from Reserve Fund u/s 11(2)	1,135,000.00		4,160,000.00	
Transfer to Reserve Fund u/s 11(2)	(11,748,000.00)		(1,135,000.00)	
Old Obsolete Assets Written Off	(170,651.00)		-	
Security Deposit Jessica P Dialani written off	(10,000.00)		-	
Previous Year Adjustments	-	73,708,488.45	6,903.00	62,732,066.31
CORPUS FUND				
Balance B/f	2,000,000.00		2,000,000.00	
Additions for the year	0.00	2,000,000.00	0.00	2,000,000.00
RESERVE FUND U/S 11(2)				
Balance B/f	1,135,000.00		4,160,000.00	
Additions for the year	11,748,000.00		1,135,000.00	
Utilisations during the year Trfd. to Capital F	(1,135,000.00)	11,748,000.00	(4,160,000.00)	1,135,000.00
DEPRECIATION FUND				
Balance B/f	4,860,692.55		4,205,229.06	
Depreciation released on Assets Written off	(2,027,658.00)		-	
Depreciation for the year	500,248.34		655,463.49	
Depreciation Released	0.00	3,333,282.89	0.00	4,860,692.55
CURRENT LIABILITIES				
TDS Payable	534,148.00	534,148.00	631,733.00	631,733.00
TOTAL		91,323,919.34		71,359,491.86

R. Murali

(R. MURALI)
AUDITOR



Parth Shah

(PARTH SHAH)
PRESIDENT



contd.....2/-

CENTRE FOR CIVIL SOCIETY
BALANCE SHEET AS AT 31-03-2021

2

ASSETS	CURRENT YEAR		PREVIOUS YEAR	
	AMOUNT	TOTAL	AMOUNT	TOTAL
FIXED ASSETS				
As per schedule at Cost		5,603,573.00		7,801,882.00
CURRENT ASSETS				
Bank Fixed Deposits	42,510,648.22		31,295,401.11	
Bank Balances	40,857,440.75		29,892,111.10	
Interest Accrued on Bank Fixed Deposits	1,181,917.07		1,122,849.14	
TDS Refundable as per Schedule	852,144.65		859,451.84	
Advance for Expenses as per Schedule	172,971.65		143,881.67	
Security Deposits	106,000.00		110,000.00	
Cash Balances	24,214.00		40,573.00	
Other Current Assets	15,010.00	85,720,346.34	93,342.00	63,557,609.86
TOTAL		91,323,919.34		71,359,491.86

As per our Report of even date
For M. THOMAS & CO.
Chartered Accountants

R. Murali

(R. MURALI) Partner
New Delhi, 10th December 2021



Parth Shah

(PARTH SHAH)
PRESIDENT



CENTRE FOR CIVIL SOCIETY
SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED 31-03-2021

PARTICULARS	COST OPENING	ADDITIONS	DELETIONS	COST CLOSING
Equipments (FC)	1,997,424.00	0.00	483,949.00	1,513,475.00
Computers (FC)	1,243,999.00	0.00	295,668.00	948,331.00
Furniture & Fixture (FC)	665,068.00	0.00	221,337.00	443,731.00
Car (FC)	596,722.00	0.00	0.00	596,722.00
Generator (FC)	173,440.00	0.00	0.00	173,440.00
Equipments (Local)	1,812,574.00	0.00	901,506.00	911,068.00
Computers (Local)	620,386.00	0.00	244,402.00	375,984.00
Furniture & Fixture (Local)	692,269.00	0.00	51,447.00	640,822.00
TOTAL	7,801,882.00	-	2,198,309.00	5,603,573.00

PARTICULARS	RATE	WDV OPENING	DEPRECIATION FOR THE YEAR	WDV WRITTEN OFF	WDV CLOSING
Equipments (FC)	15%	733,525.59	110,028.84	55,480.00	568,016.75
Computers (FC)	40%	230,416.60	92,166.64	0.00	138,249.96
Furniture & Fixture (FC)	10%	240,981.77	24,098.18	36,761.00	180,122.59
Car (FC)	15%	138,210.93	20,731.64	0.00	117,479.29
Generator (FC)	15%	47,315.09	7,097.26	0.00	40,217.83
Equipments (Local)	15%	822,170.42	123,325.56	67,900.00	630,944.86
Computers (Local)	40%	166,477.70	66,591.08	0.00	99,886.62
Furniture & Fixture (Local)	10%	562,091.35	56,209.14	10,510.00	495,372.21
TOTAL		2,941,189.45	500,248.34	170,651.00	2,270,290.11

R Murali

(R. MURALI)
AUDITOR



Parth Shah

(PARTH SHAH)
PRESIDENT

