



**SOCIAL DEVELOPMENT FOUNDATION (TRUST)  
PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR**

**AUDITORS REPORT**

We have Audited the annexed Balance sheet of above mentioned Trust as at **31st March, 2022** and also attached Income & Expenditure account and Receipts & Payments account for the year ended on that and report that:-

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our examination.

The Compilation of Financial Statement is the responsibility of the Management. Our Responsibility is to express an opinion on this financial statement. We have conducted our Audit as per auditing standard generally accepted in India. Those standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis statements. An Audit includes examining of test basis evidence supporting the amounts disclosed in the financial statements.

The statement of account deal with this report are in agreement with the books of account. The Accounts of the Trust have been prepared on Cash basis. On this basis revenue and related assets are recognised when actually received rather than when earned similarly expenses are recognised when paid rather than when obligation is incurred.

The statement of account deal with this report are compiled from the Books of Account maintained by the above mentioned Trust :-

- (i) In the case of Balance Sheet, the state of affairs of the Trust as at **31st March, 2022**
- (ii) In the case of Income & Expenditure account for the surplus for the year ended on that date.
- (iii) In the case of Receipts and Payments account of the actual receipts and payments during the year ended on that date.

**PLACE :: IMPHAL**

**DATED :: 15th September, 2022**  
**UDIN :- 22313107ASKKPK2287**



For, S.L. GANGWAL & CO  
Chartered Accountants

  
Mehul Jain  
Partner  
M. No. 313107  
FR No. 004649C



**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR

**BALANCE SHEET AS ON 31ST MARCH, 2022**

<b>LIABILITIES</b>	<b>AMOUNT(Rs)</b>	<b>ASSETS</b>	<b>AMOUNT (Rs)</b>
<b>F.C. Account</b>		<b>FIXED ASSETS</b>	
Opening Balance	15,508.87	Furniture & Fixture	5,058.00
Add: Excess of income over Expenditure transferred)	<u>5,079.50</u>	Less : Depreciation	<u>506.00</u> 4,552.00
	20,588.37	Tools & Equipment	2,854.00
		Less : Depreciation	<u>285.00</u> 2,569.00
Fund Accumulated for Specified Purpose U/s 11(2)	11,74,441.48	Computer & Accessories	278.90
		Less : Depreciation	<u>28.00</u> 250.90
		Sports Materials	7,235.97
		Less : Depreciation	<u>724.00</u> 6,511.97
		<b>Cash in Hand &amp; at Bank</b>	
		(As per Schedule-A)	11,81,145.98
<b>TOTAL ::</b>	<b>11,95,029.85</b>	<b>TOTAL ::</b>	<b>11,95,029.85</b>

Per our Report of Even date annexed

PLACE : IMPHAL

DATED : 15th September, 2022

UDIN : 22313107ASKKPK2287

  
**Chairman Cum Secretary  
Social Development  
Foundation (TRUST)**



For, S.L. GANGWAL & CO  
Chartered Accountants

  
Mehul Jain  
Partner  
M. No. 313107  
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**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

<b>EXPENDITURE</b>	<b>AMOUNT(Rs)</b>	<b>INCOME</b>	<b>AMOUNT (Rs)</b>
To <b>Community Based Sustainable Development &amp; Adaptation to Climate Change.</b> (As per details in receipt and payment Account)	20,75,958.36	By <b>Grant-in-Aid:</b> a) From BftW	25,53,153.00
To Depreciation	1,543.00	By Fund Accumuted for Specified Purpose	7,03,869.34
To Fund Accumuted for Specified Purpose U/s 11(2)	11,74,441.48		
To <b>Capital Fund</b> (Excess of income over Expenditure transferred)	5,079.50		
<b>TOTAL ::</b>	<b>32,57,022.34</b>	<b>TOTAL ::</b>	<b>32,57,022.34</b>

Per our Report of Even date annexed

PLACE : IMPHAL

DATED : 15th September, 2022

UDIN : 22313107ASKKPK2287

  
Chairman Cum Secretary  
Social Development  
Foundation (TRUST)



For, S.L. GANGWAL & CO  
Chartered Accountants

  
Mehul Jain  
Partner  
M. No. 313107  
FR No 004649C



**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
 PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR

**RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT (Rs)</u>
To <b>Opening Balance :</b>		By <b>Community Based</b>	
Cash-in-Hand & at Bank (As per Schedule - A)	7,04,869.34	<b>Sustainable Development and Adaptation to Climate Change</b>	
		(As per Schedule-B)	20,75,958.36
To <b>Grant-in-Aid :</b>		By TDS Payable	918.00
a) Received from Bread for the World, Berlin, Germany for Community Based Sustainable Development & Adaptation to Climate Change.		By Covid 19 Relief	30,000.00
Dtd. 07/09/2021	11,14,860.00		
Dtd. 05/11/2021	14,38,293.00		
	25,53,153.00		
To Community Donation	30,000.00	By Closing Balance Cash in Hand & at Bank (As per Schedule-A)	11,81,145.98
<b>TOTAL ::</b>	<b>32,88,022.34</b>	<b>TOTAL ::</b>	<b>32,88,022.34</b>

Per our Report of Even date annexed

PLACE : IMPHAL

DATED : 15th September, 2022

UDIN : 22313107ASKKPK2287



For, S.L. GANGWAL & CO  
 Chartered Accountants

*Mehul Jain*  
 Mehul Jain  
 Partner  
 M. No. 313107  
 FR No. 004649C

*[Signature]*  
**Chairman Cum Secretary  
 Social Development  
 Foundation (TRUST)**

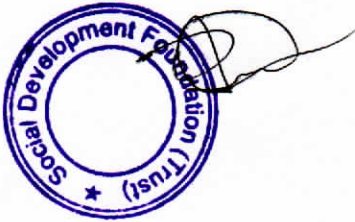


**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
 PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR

**SCHEDULE-A : DETAILS OF OPENING AND CLOSING CASH IN HAND AND CASH AT BANK :**

	OPENING BALANCE		CLOSING BALANCE	
A) Cash in Hand:				
a) EED/BftW Account	1,513.00	1,513.00	465.00	465.00
B) Cash at Bank :				
I. EED/BftW Accounts				
a) SBI Imphal Br. 10929179818	7,02,356.34		11,79,680.98	
B) SBINDMB- 40115991527	-	7,02,356.34	-	11,79,680.98
C) Cash in hand General a/c	1,000.00	1,000.00	1,000.00	1,000.00
		<b>7,04,869.34</b>		<b>11,81,145.98</b>

UDIN : 22313107ASKKPK2287





**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
 PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR

**SCHEDULE - B : COMMUNITY BASED SUSTAINABLE DEVELOPMENT AND ADAPTATION  
 TO CLIMATE CHANGE :**

Codes	Particulars	Amount (Rs)
<b>1</b>	<b>Program Activities</b>	<b>14,23,030.00</b>
<b>1.1.1</b>	<b>Capacity Building</b>	<b>2,87,700.00</b>
1.1.1.a	Participatory Assessment on CC & Disaster Risks	50,050.00
1.1.1.b	Awareness on Climate change & Gender	2,37,650.00
1.1.1.c	Consultative Wkshop on sharing community efforts &	-
<b>1.1.2</b>	<b>Coordination &amp; Networking</b>	<b>80,000.00</b>
1.1.2.a	Meeting with Policy makers on CC Adapta	37,440.00
1.1.2.b	Thematic meeting with Intellects & Management	42,560.00
<b>1.1.3</b>	<b>Gender, Patriarchy &amp; Masculinity</b>	<b>2,63,330.00</b>
1.1.3.a	Peer Educators/V.V.	-
1.1.3.b	Awareness on Patriarchy & Masculinity	2,63,330.00
1.1.3.c	Support to Survivors of Domestic Violence	-
<b>1.1.4</b>	<b>Livelihood Security &amp; Climate Change</b>	<b>7,92,000.00</b>
1.1.4.a	Developing Climate resilient vill on CC	7,92,000.00
1.1.4.b	Developing Food/Seed Banks/Capital Formation	-
1.1.4.c	Support to women on Organic farming	-
<b>2</b>	<b>Personnel Costs</b>	<b>5,27,000.00</b>
<b>2.1.1</b>	<b>Program Field Staff</b>	<b>4,37,000.00</b>
2.1.1.a	Program Field Coordinator	1,72,600.00
2.1.1.b	Community Mobilizer	1,62,700.00
2.1.1.c	Field Assistant	1,01,700.00
<b>2.2.1</b>	<b>Administrative Staff</b>	<b>90,000.00</b>
2.2.1.a	Accountant	90,000.00
<b>3.1</b>	<b>Administrative Costs</b>	<b>1,25,928.36</b>
3.1.a	Ptg. Sty. Phone, Fax, Email, Journals etc.	28,708.36
3.1.b	Health & Personal Insurance	0
3.1.c	Refreshment, Traveling, Elect. Etc	35,060.00
3.1.d	Audit & Audit Expenses	26,160.00
3.1.e	Vehicle Hiring/Maintenance	36,000.00
3.1.f	Office rent	-
		<b>20,75,958.36</b>

UDIN : 22313107ASKKPK2287





We have audited the accounts of SOCIAL DEVELOPMENT FOUNDATION (TRUST), PALACE COMPOUND (WEST), IMPHAL EAST, (MANIPUR), FCRA Registration No. 194130386 dated 20/10/2010 for the year ending 31st. March, 2022 and examined all relevant books vouchers and certify that according to the audited accounts.

(i) the brought forward foreign contribution at the beginning of the financial year 2021-22 was Rs. 6,98,164.84;

(ii) foreign contribution of worth Rs. 25,53,153.00 was received by the Association during the financial year 2021-22;

(iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. Nil was received by the Association during the financial year 2021-22;

(iv) the balance of unutilised foreign contribution with the Association at the end of the financial year 2021-22 was Rs. 11,74,441.48;

(v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

(vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

(vii) The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010

Place:: Imphal

Date:: 15th September, 2022

UDIN : 22313107ASKLWN2294



For, S.L. GANGWAL & CO  
Chartered Accountants

Mehul Jain  
Partner

M. No. 313107  
FR No. 004649C



**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR

**BALANCE SHEET AS ON 31ST MARCH 2022**  
(FOREIGN CONTRIBUTION ACCOUNT)

<b>LIABILITIES</b>	<b>AMOUNT(Rs)</b>	<b>ASSETS</b>	<b>AMOUNT (Rs)</b>
<b>F.C. Account</b>		<b>Cash in Hand &amp; at Bank</b>	
Opening Balance	6,97,246.84	(As per Schedule-A)	11,74,441.48
Add: Excess of income over Expenditure transferred)	4,77,194.64		
	<u>11,74,441.48</u>		
<b>TOTAL ::</b>	<b>11,74,441.48</b>	<b>TOTAL ::</b>	<b>11,74,441.48</b>

Per our Report of Even date annexed

PLACE : IMPHAL

DATED : 15th September, 2022

UDIN : 22313107ASKLWN2294

**Chairman Cum Secretary  
Social Development  
Foundation (TRUST)**



For, S.L. GANGWAL & CO  
Chartered Accountants

Mehul Jain  
Partner  
M. No. 313107  
FR No. 004649C



**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**  
(FOREIGN CONTRIBUTION ACCOUNT)

<b>EXPENDITURE</b>	<b>AMOUNT(Rs)</b>	<b>INCOME</b>	<b>AMOUNT (Rs)</b>
To <b>Community Based Sustainable Development &amp; Adaptation to Climate Change.</b> (As per details in receipt and payment Account)	20,75,958.36	By <b>Grant-in-Aid:</b> a) From BftW	25,53,153.00
To <b>Capital Fund</b> (Excess of income over Expenditure transferred)	4,77,194.64		
<b>TOTAL ::</b>	<b>25,53,153.00</b>	<b>TOTAL ::</b>	<b>25,53,153.00</b>

Per our Report of Even date annexed

PLACE : IMPHAL

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UDIN : 22313107ASKLWN2294



For, S.L. GANGWAL & CO  
Chartered Accountants

*Mehul Jain*

Mehul Jain  
Partner

M. No. 313107  
FR No. 004649C

*[Signature]*  
Chairman Cum Secretary  
Social Development  
Foundation (TRUST)



**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR

**RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

(FOREIGN CONTRIBUTION ACCOUNT)

<u>RECEIPTS</u>	<u>AMOUNT(Rs)</u>	<u>PAYMENTS</u>	<u>AMOUNT (Rs)</u>
To <b>Opening Balance :</b>		By <b>Community Based</b>	
Cash-in-Hand & at Bank (As per Schedule - A)	6,98,164.84	<b>Sustainable Development and Adaptation to Climate Change</b>	
		(As per Schedule-B)	20,75,958.36
To <b>Grant-in-Aid :</b>		By TDS Payable	918.00
a) Received from Bread for the World, Berlin, Germany for Community Based Sustainable Development & Adaptation to Climate Change.			
Dtd. 07/09/2021	11,14,860.00		
Dtd. 05/11/2021	14,38,293.00		
	25,53,153.00		
		By Closing Balance	
		Cash in Hand & at Bank (As per Schedule-A)	11,74,441.48
<b>TOTAL ::</b>	<b>32,51,317.84</b>	<b>TOTAL ::</b>	<b>32,51,317.84</b>

Per our Report of Even date annexed

PLACE : IMPHAL

DATED : 15th September, 2022

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Chairman Cum Secretary  
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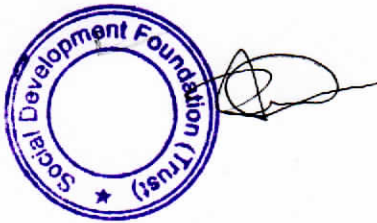


**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR  
(FOREIGN CONTRIBUTION ACCOUNT)

**SCHEDULE-A : DETAILS OF OPENING AND CLOSING CASH IN HAND AND CASH AT BANK :**

	OPENING BALANCE		CLOSING BALANCE	
A) Cash in Hand:				
a) EED/BftW Account	1,513.00	1,513.00	465.00	465.00
B) Cash at Bank :				
I. EED/BftW Accounts				
a) SBI Imphal Br. 10929179818	6,96,651.84		11,73,976.48	
B) SBINDMB- 40115991527	-	6,96,651.84	-	11,73,976.48
		<b>6,98,164.84</b>		<b>11,74,441.48</b>

UDIN : 22313107ASKLWN2294





**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
 PALACE COMPOUND (WEST), IMPHAL EAST DISTRICT, MANIPUR  
 (FOREIGN CONTRIBUTION ACCOUNT)

**SCHEDULE - B : COMMUNITY BASED SUSTAINABLE DEVELOPMENT AND ADAPTATION  
 TO CLIMATE CHANGE :**

Codes	Particulars	Amount (Rs)
<b>1</b>	<b>Program Activities</b>	<b>14,23,030.00</b>
<b>1.1.1</b>	<b>Capacity Building</b>	<b>2,87,700.00</b>
1.1.1.a	Participatory Assesment on CC & Disaster Risks	50,050.00
1.1.1.b	Awareness on Climate change & Gender	2,37,650.00
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<b>1.1.2</b>	<b>Coordination &amp; Networking</b>	<b>80,000.00</b>
1.1.2.a	Meeting with Policy makers on CC Adapta	37,440.00
1.1.2.b	Thematic meeting with Intellects & Management	42,560.00
<b>1.1.3</b>	<b>Gender, Patriarchy &amp; Masculinity</b>	<b>2,63,330.00</b>
1.1.3.a	Peer Educators/V.V.	-
1.1.3.b	Awareness on Patriarchy & Masculinity	2,63,330.00
1.1.3.c	Support to Survivors of Domestic Violence	-
<b>1.1.4</b>	<b>Livelihood Security &amp; Climate Change</b>	<b>7,92,000.00</b>
1.1.4.a	Developing Climate resilient vill on CC	7,92,000.00
1.1.4.b	Developing Food/Seed Banks/Capital Formation	-
1.1.4.c	Support to women on Organic farming	-
<b>2</b>	<b>Personnel Costs</b>	<b>5,27,000.00</b>
<b>2.1.1</b>	<b>Program Field Staff</b>	<b>4,37,000.00</b>
2.1.1.a	Program Field Coordinator	1,72,600.00
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<b>2.2.1</b>	<b>Administrative Staff</b>	<b>90,000.00</b>
2.2.1.a	Accountant	90,000.00
<b>3.1</b>	<b>Administrative Costs</b>	<b>1,25,928.36</b>
3.1.a	Ptg. Sty. Phone, Fax, Email, Journals etc.	28,708.36
3.1.b	Health & Personal Insurance	0
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3.1.e	Vehicle Hiring/Maintenance	36,000.00
3.1.f	Office rent	-
		<b>20,75,958.36</b>

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