

# R.K. TULI & ASSOCIATES

## CHARTERED ACCOUNTANTS

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### INDEPENDENT AUDITOR'S REPORT

To the Members,  
**CENTRE FOR EDUCATION AND COMMUNICATION**

#### Report on the Financial Statements

We have audited the accompanying financial statements of **M/s. Centre for Education and Communication ("the Society")**, which comprise the Balance Sheet as at March 31, 2021, the Statement of Income & Expenditure and Receipt & Payment Account for the year then ended and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

The Society's Board of Trustees are responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, performance and cash flows of the Society are in accordance with accounting principles generally accepted in India, including the Accounting Standards. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control 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 have taken into account the accounting and auditing standards and matters which are required to be included in the audit report as per the generally accepted Rules, Guidelines



and Policies. We have 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 judgment, 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Society's Directors, 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 on the financial statements.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of Affairs of the Society as at March 31, 2020, its Statement of Income & Expenditure and Receipt & Payment for the year ended on that date.

**For R. K. Tuli & Associates**  
**Chartered Accountants**  
**FRN No. 001847-N**



**R. K. Tuli**  
**Partner**  
**Membership No. 081019**  
**UDIN: 21081019AAAACY2674**

**Date: 06/12/2021**  
**Place: New Delhi**



# CENTRE FOR EDUCATION AND COMMUNICATION : NEW DELHI

## CONSOLIDATED BALANCE SHEET AS ON 31.03.2021

LIABILITIES	SCH	31.03.2020	31.03.2021	ASSETS	SCH	31.03.2020	31.03.2021
<b>Capital Fund</b> (To The Extent Of Fixed Assets)	1	6,194,299	5,927,852	<b>Fixed Assets</b> (As Per Schedule)			
<b>General Fund</b>	2	5,307,780	10,413,077	<b>Investment</b>			
Sundry Creditors Annexure	3	957,110	7,857,106	Fixed Deposit	4	6,194,299	5,927,852
				<b>Closing Balances</b>			
<b>Projects Balances</b>				Cash In Hand		39,627	42,930
Decent Work Green Brick		4,984,524	-	<b>Bank Balance</b>			
Labour Movement in India		512,858	-	State Bank of India		5,998,400	3,732,303
Supporting Informal Workers for Decent Work		-	1,223,161	Corporation Bank		2,906,114	2,821,056
Building A Child Right Based model		-	1,964,296	Bank of India		74,426	123,168
				State Bank of India, NDMB			
				Advances /Imprest/TDS	5	498,490	412,023
<b>Security</b>				<b>Projects Balances</b>			
Rental Security		175,000	175,000	NABFINS		549,523	549,523
				Project Core 2007-10		869,628	869,628
				Decent Work Green Brick		-	12,347,310
				Labour Movement in India		-	-
				Environment As Meta Narrative		104,676	-
				ADVWGI		164,787	-
<b>TOTAL</b>		<b>18,131,571</b>	<b>27,560,490</b>	<b>Total</b>		<b>18,131,571</b>	<b>27,560,490</b>

Secretary / Treasurer

Executive Director

Place : DELHI

Date : 06.12.2021

For R.K.TULI & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN-001847 N



UDIN: 21081019AAACY2674

**CENTRE FOR EDUCATION AND COMMUNICATION  
NEW DELHI**

**Consolidated Income & Expenditure Account  
For the year Ended 31st March 2021**

Expenditure	31.03.2020	31.03.2021	Income	31.03.2020	31.03.2021	Amount (Rs.)
						<b>31.03.2021</b>
Bank Charges	47	-	Bank Interest	53,374	110,398	
Co-ordination charges	570,531	389,163	Misc Receipt / Publications	1,932,570	4,021,021	
Misc. Expenses	2,030,519	3,566,858	Contributions	1,463,894	4,189,323	
Interest on TDS	-	-	Interest on FD	56,383	56,740	
			Rent from Ground Floor CEC	55,000	-	
			Rent from Shop No.20	514,500	540,225	
			Rent from Bhanu infotech of Shop No. 21	121,800	-	
			Rent from Shop No.22	360,000	126,000	
			Sale of Old Newspaper	1,277	-	
			Annual Membership	100	-	
			Interest on I.T refund	1,400	2,109	
			Sale of Old Assets	15,000	-	
Excess of Income over Expenditure (Transfer to General Fund)	1,974,200	5,089,795	Excess of Expenditure over Income (Transfer to General Fund)	-	-	
<b>TOTAL</b>	<b>4,575,298</b>	<b>9,045,816</b>	<b>TOTAL</b>	<b>4,575,298</b>	<b>9,045,816</b>	

Secretary / Treasurer

*[Signature]*

Executive Director



Place : DELHI

Date : 06.12.2021

For R.K.TULI & ASSOCIATES  
CHARTERED ACCOUNTANTS

FRN 001847 N



M.No. 081019

UDIN: 21081019A AACY2674



# CENTRE FOR EDUCATION AND COMMUNICATION NEW DELHI

## Consolidated Receipts & Payments Account

For the year Ended 31st March 2021

Receipts		Amount (Rs.)	Payments	Amount(Rs.)
<b>Opening Balance</b>				
Cash		39,627	<b>Payments for Projects</b>	
<b>Banks</b>			Decent work Green Brick	17,331,835
State Bank of India		5,998,400	Building A Child Right based Model	562,986
Corporation Bank		2,906,114	ADWWGI	1,001,947
Bank of India		74,426	Supporting Informal Workers for Dece	343,939
			Labour Movement in India	1,788,658
				21,029,365
<b>Increase in Creditors</b>				
			Increase in Investments	3,093
<b>Excess of Income over Expenditure</b>				
<b>Decrease in Advances</b>				
<b>Adjustment in General Fund</b>				
<b>Receipts from Projects</b>				
Building A Child Right based Model		2,527,282	<b>Closing Balance</b>	
ADWWGI		1,166,735	Cash	42,930
Environment As Meta Narrative		104,676	<b>Banks</b>	
Labour Movement in India		1,275,800	State Bank of India, NDMB	2,821,056
Supporting Informal Workers for Decent Work		1,567,100	Corporation Bank	123,168
			Bank of India	3,732,303
			State Bank of India	6,719,458
<b>TOTAL</b>		<b>27,751,917</b>	<b>TOTAL</b>	<b>27,751,917</b>

Secretary / Treasurer

Executive Director

Place : DELHI

Date : 06.12.2021

For R.K.TULI & ASSOCIATES  
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FRN 001847 N

