



V.K. MADHAVA RAO & CO.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To

The Board of Trustees of
Women Development Trust
Anantahapuramu.

I. Opinion :

We have audited the attached Financial Statements **(of FCRA Related Transactions only)** of **Women Development Trust (The Trust)** , **Anantapuramu**, which comprise the Balance Sheet as at 31st March 2020 and also the statement of Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date and notes to the financial statements, including a summary of Significant Accounting Policies, in order to certify the transactions and balances of foreign contributions received by the Trust, maintenance of records relating to foreign contributions and utilisation and necessary approval in accordance with Foreign Contribution (Regulation) Act,2010 ("the Act") read with Foreign Contribution (Regulation) Rules,2011 ("the Rules") and to certify the annual return in Form FC-4 as per Rule 17 of the Rules.

In our opinion, the accompanying financial Statements (of FCRA Related Transactions) give a true and fair view of the financial position of the Trust as at 31st March,2020 and of its Excess of Expenditure Over Income for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.(ICAI).

II. Basis for Opinion :

We had conducted the audit in accordance with auditing Standards on Auditing (SAs) issued by ICAI. Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI that are relevant to our audit and we have fulfilled our other ethical responsibilities





in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

III. Responsibilities of Management and Those Charged with Governance for the Financial Statements :

Management of the Trust is responsible for preparation of these financial statements and Form FC-4(the Form"). This responsibility also includes design, implementation and maintenance of adequate internal financial controls relevant to the preparation and presentation of the Form, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances and are free from material misstatement, whether due to fraud or error.

The Management of the Trust is also responsible for compliances of the provisions of the Foreign Contributions (Regulations) Act, 2010 and rules, notifications/orders issued there under from time to time.

IV. Auditor's Responsibilities:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Our audit of these financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements and the Guidance Note on Reports or certificates for special purposes, issued by the Institute of Chartered Accountants of India ("ICAI"). Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.





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We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality control for Firms that perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by ICAI.

We have examined the books of account and other relevant records and documents maintained by the Trust as a part of our audit as at and for the year ended March, 31, 2020 for the purpose of providing reasonable assurance on the particulars mentioned in the certificate in the annual return in Form FC-4 as per Rule 17 of the Rules.

V. Restrictions on Use of Certificate in the Annual return in Form FC-4:

The certificate is issued solely in the context of the Trust's obligation to submit form FC-4 as per Rule 17 of the Rules to the ministry of Home Affairs, New Delhi.

For and on behalf of
M/s. **V.K.MadhavaRao & Co.,**
Chartered Accountants,
Firm Registration No:001908S

(V.M.SUDHAKAR)

Proprietor

(Membership No : 202151)

UDIN:21202151AAAAAR3068



Place: Secunderabad

Date : 27/04/2021

WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE ROAD :: ANANTHAPURAMU

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD : 1st April 2019 to 31st March 2020 UNDER FCRA, 2010.

RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)
Opening Balance :			PROGRAM EXPENDITURE :		
Cash	X	45,958.00	Rural Hospital Program	I - A	31,41,231.00
Bank		1,18,28,309.03	Central Offices and Campuses	I - B	18,879.00
Area Offices Subsidiary Account - Opening Balances	XI	30,092.00	Staff Welfare - Expenditure	I - C	18,07,282.00
					49,67,392.00
Foreign Grants :			ADMINISTRATIVE EXPENSES :		
Foreign Grants	V	6,33,992.99	Rural Hospital Program	I - A	6,34,920.00
			Central Offices and Campuses	I - B	23,10,317.00
					29,45,237.00
Other Income :			FC Transferred to Other Associations:		
Interest - Designated Bank Account	VI	4,88,987.00	Transferred to Other Associations - Donation	I - D	5,35,393.00
Interest - On Investments & Others		1,23,36,443.80			5,35,393.00
Sale of Fixed Assets (Vehicles)		3,73,000.00			
			TOTAL EXPENDITURE (Refer. FC-4): ₹.		84,48,022.00
Current Assets - Advances :			Current Assets - Investments & Other Deposits:		
Realisation of Current Assets - Advances (Net)	IV	8,31,594.51	Current Assets - Investments	II	54,23,542.00
			Current Assets - Other Deposits	III	89,750.00
					55,13,292.00
Realization of Current Assets - Investments :			Staff Welfare Fund [CONTRAL]:		
Realisation of Current Assets - Investments	VII	33,69,288.00	Gratuity & Welfare	VIII - A	6,03,685.00
			Health Subsidy	VIII - B	2,47,139.67
					8,50,824.67
Staff Welfare Fund [CONTRAL]:			Other Expenditure / Current Liabilities:		
Gratuity & Welfare	VIII - A	6,03,685.00	GST - Tax Output Liability	I - E	652.00
Health Subsidy	VIII - B	2,47,139.67			652.00
			Closing Balance :		
Other Receipts - Current Liabilities:					
Income Tax - TDS	VIII - C	4,080.00	Cash	X	96,981.00
Liability on Provident Fund		6,066.00	Bank		1,58,73,122.33
Liability on Profession Tax		550.00			1,59,70,103.33
			Area Offices Subsidiary Account - Closing Balances	XI	16,292.00
					16,292.00
GRAND TOTAL : ₹.		3,07,99,186.00	GRAND TOTAL : ₹.		3,07,99,186.00

Significant accounting Policies and Notes on accounts	SCH - XVI
The Schedules referred to above form an integral part of the financial statements	



As per our report of even date attached
for M/s. VK MADHAVA RAO & Co.,
Chartered Accountants
ICAI Firm Registration No.001908S

(Signature)
VM SUDHAKAR
Proprietor
Membership No.: 202151
UDIN : 21202151AAAAAR3068

WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE ROAD :: ANANTHAPURAMU

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD : 1st April 2019 to 31st March 2020 UNDER FCRA, 2010

EXPENDITURE	ANNEXURE Nos.	GRAND TOTAL (₹.)		INCOME	ANNEXURE Nos.	GRAND TOTAL (₹.)	
PROGRAM EXPENDITURE:				Foreign Grants :			
Rural Hospital Program	I - A	31,41,231.00		Foreign Grants	V	6,33,992.99	6,33,992.99
Central Offices and Campuses	I - B	18,879.00	31,60,110.00				
				Other Income :			
ADMINISTRATIVE EXPENSES:				Interest - Designated Bank Account	VI	4,88,987.00	
Rural Hospital Program	I - A	6,34,920.00		Interest - On Investments & Others		1,23,36,443.80	1,28,25,430.80
Central Offices and Campuses	I - B	23,10,317.00	29,45,237.00				
				Net Profit on Sale of Fixed Assets :			
FC Transferred to Other Associations:				Net Profit on Sale of Fixed Assets	IX	3,72,995.00	3,72,995.00
Transferred to Other Associations - Donation	I - D	5,35,393.00	5,35,393.00				
DEPRECIATION :							
Buildings	XII	91,78,178.00					
Computer peripheral		30,909.00					
Software		35,314.00					
Furniture & Fittings		2,30,297.00					
Electrical Electronic and Equipments		10,00,902.00					
Vehicles		4,10,934.00					
Other Assets / Equipments		1,12,547.00	1,09,99,081.00				
				Excess of Expenditure over Income transferred to Balance Sheet	XV-A		38,07,402.21
GRAND TOTAL : ₹.			1,76,39,821.00	GRAND TOTAL : ₹.			1,76,39,821.00

Significant accounting Policies and Notes on accounts	SCH - XVI
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As per our report of even date attached
for M/s. VK MADHAVA RAO & Co.,
Chartered Accountants
ICAI Firm Registration No.001908S



(Signature)
VM SUDHAKAR
Proprietor

Membership No.: 202151
UDIN : 21202151AAAAAR3068

WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT
BANGALORE ROAD :: ANANTHAPURAMU
BALANCE SHEET AS AT 31st March 2020 UNDER FCRA, 2010.

LIABILITIES	ANNEXURE Nos.	GRAND TOTAL (₹.)		ASSETS	ANNEXURE Nos.	GRAND TOTAL (₹.)	
Capital Fund :	XV-A			Closing Balance :			
Capital Fund		19,30,64,971.90	19,30,64,971.90	Cash	X	96,981.00	
				Bank		1,58,73,122.33	1,59,70,103.33
Un-Utilized Foreign Contribution (Ref. FC-4):							
Un-Utilized Foreign Contribution - General Fund		2,73,15,503.19		Area Offices Subsidiary Account Closing Balances :	XI	16,292.00	16,292.00
Un-Utilized Foreign Contribution - Project Corpus Fund		5,47,58,336.00		DEPOSITS / INVESTMENTS:			
				Fixed Deposits / Investments	XIII	16,40,75,024.92	
Un-Utilized Foreign Contribution - CBR Institutions Corpus Fund		5,00,00,000.00		Other Security Deposits		9,57,695.00	
Un-Utilized Foreign Contribution - Staff Welfare Fund		5,14,94,150.91	18,35,67,990.10				
				Current Assets - Advances	XIV	25,60,440.85	16,75,93,160.77
Other Liabilities:							
GST - Output Tax Liability :	XV-B	870.00					
IT - Tax Deducted at Source		4,080.00					
Provident Fund		6,066.00		FIXED ASSETS :			
Profession Tax		550.00	11,566.00	Fixed Assets:	XII	19,30,64,971.90	19,30,64,971.90
GRAND TOTAL : ₹.			37,66,44,528.00	GRAND TOTAL : ₹.			37,66,44,528.00

Significant accounting Policies and Notes on accounts	SCH - XVI
The Schedules referred to above form an integral part of the financial statements	

As per our report of even date attached
for M/s. VK MADHAVA RAO & Co.,
Chartered Accountants
ICAI Firm Registration No.001908S



Sudhakar
VM SUDHAKAR
Proprietor

Membership No.: 202151
UDIN : 21202151AAAAAR3068