



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)** , **Ananthapuramu**, which comprise the Balance Sheet as at 31st March 2021 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,2021 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 apart of our audit as at and for the year ended March,31,2021 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 : 21202151AAAABK7402

Place: Secunderabad
Date : 22-12-2021

WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE ROAD :: ANANTHAPURAMU

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD : 1st April 2020 to 31st March 2021 UNDER FCRA, 2010 as amended 2020.

RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)
Opening Balance :			PROGRAM EXPENDITURE :		
Cash	IX	96,981.00	Health Programme	I - A	62,92,701.00
Bank		1,58,73,122.33	Staff Welfare - Expenditure	I - C	24,08,934.00
Area Offices Subsidiary Account - Opening Balances	X	16,292.00			87,01,635.00
			ADMINISTRATIVE EXPENSES :		
Foreign Grants :			Health Programme	I - A	1,95,401.98
Foreign Grants	V	65,72,628.34	Central Offices and Campuses	I - B	10,12,667.26
			Staff Welfare - Expenditure	I - C	11,56,312.00
Other Income :					23,64,381.24
Interest - Designated Bank Account	VI	5,99,841.00	FC Transferred to Other Associations:		
Interest - On Investments & Others		1,02,42,611.41	Transferred to Other Associations - Donation upto 28.09.2020	I - D	4,48,998.00
					4,48,998.00
			CAPITAL EXPENDITURE:		
			Computer peripheral	II	69,704.00
			TOTAL EXPENDITURE (Refer. FC-4): ₹.		69,704.00
					1,15,84,718.24
Current Assets - Advances :			Current Assets - Investments & Other Deposits:		
Realisation of Current Assets - Advances (Net)	IV	10,61,143.96	Current Assets - Investments	III	1,16,74,352.00
					1,16,74,352.00
Realization of Current Assets - Investments :			Staff Welfare Fund [CONTRAL] :		
Realisation of Current Assets - Investments	VII	13,66,635.59	Gratuity & Welfare	VIII - A	1,00,605.00
			Health Benefits	VIII - B	70,870.21
					1,71,475.21
Staff Welfare Fund [CONTRAL] :			Other Expenditure / Current Liabilities:		
Gratuity & Welfare	VIII - A	1,00,605.00	GST - Tax Output Liability	I - E	870.00
Health Benefits	VIII - B	70,870.21	Income Tax - TDS		4,080.00
			Liability on Provident Fund		6,066.00
			Liability on Profession Tax		550.00
					11,566.00
			Closing Balance :		
			Cash	IX	85,980.00
			Bank		1,24,57,717.37
					1,25,43,697.37
			Area Offices Subsidiary Account - Closing Balances	X	14,922.02
					14,922.02
GRAND TOTAL : ₹.		3,60,00,730.84	GRAND TOTAL : ₹.		3,60,00,730.84

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

As per our report of even date attached for M/s. VK MADHAVA RAO & Co.,
Chartered Accountants



(Signature)
VM SUDHAKAR
Proprietor
Membership No.: 202451
UDIN : 21202151AAAABK7402

WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE ROAD :: ANANTHAPURAMU

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD : 1st April 2020 to 31st March 2021 UNDER FCRA, 2010 as amended 2020

EXPENDITURE	ANNEXURE Nos.	GRAND TOTAL (₹.)		INCOME	ANNEXURE E Nos.	GRAND TOTAL (₹.)	
PROGRAM EXPENDITURE:				Foreign Grants :			
Rural Hospital Program	I - A	62,92,701.00	62,92,701.00	Foreign Grants	V	65,72,628.34	65,72,628.34
ADMINISTRATIVE EXPENSES:				Other Income :			
Rural Hospital Program	I - A	1,95,401.98		Interest - Designated Bank Account	VI	5,99,841.00	
Central Offices and Campuses	I - B	10,12,667.26	12,08,069.24	Interest - On Investments & Others		1,02,42,611.41	1,08,42,452.41
FC Transferred to Other Associations:							
Transferred to Other Associations - Donation upto 28.09.2020	I - D	4,48,998.00	4,48,998.00				
DEPRECIATION :							
Buildings	XI	91,78,157.00					
Computer peripheral		34,753.00					
Software		17,653.00					
Furniture & Fittings		2,30,296.00					
Electrical Electronic and Equipments		5,56,325.00					
Vehicles		2,87,498.00					
Other Assets / Equipments		51,971.00	1,03,56,653.00				
				Excess of Expenditure over Income transferred to Balance Sheet	XIV-A		8,91,340.49
GRAND TOTAL : ₹.			1,83,06,421.24	GRAND TOTAL : ₹.			1,83,06,421.24

Significant accounting Policies and Notes on accounts	SCH - XV
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For Board of Trustees

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 : 21202151AAAAABK7402

WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE ROAD :: ANANTHAPURAMU

BALANCE SHEET AS AT 31st March 2021 UNDER FCRA, 2010 as amended 2020.

LIABILITIES	ANNEXURE Nos.	GRAND TOTAL (₹.)		ASSETS	ANNEXUR E Nos.	GRAND TOTAL (₹.)	
Capital Fund :				Closing Balance :			
Capital Fund	XIV-A	18,27,78,022.90	18,27,78,022.90	Cash	IX	85,980.00	
				Bank		1,24,57,717.37	1,25,43,697.37
Un-Utilized Foreign Contribution (Ref. FC-4):							
Un-Utilized Foreign Contribution - General Fund		3,13,60,112.08		Area Offices Subsidiary Account Closing Balances :	X	14,922.02	14,922.02
Un-Utilized Foreign Contribution - Project Corpus Fund		5,59,46,306.00		DEPOSITS / INVESTMENTS:			
				Fixed Deposits / Investments	XII	17,43,82,741.33	
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	5,20,91,934.53	18,93,98,352.61					
				Current Assets - Advances	XIII	14,99,296.89	17,68,39,733.22
Other Liabilities:							
GST - Output Tax Liability :	XIV-B	-					
IT - Tax Deducted at Source		-					
Provident Fund		-		FIXED ASSETS :			
Profession Tax		-	-	Fixed Assets:	XI	18,27,78,022.90	18,27,78,022.90
GRAND TOTAL : ₹.		37,21,76,375.51		GRAND TOTAL : ₹.		37,21,76,375.51	

Significant accounting Policies and Notes on accounts	SCH - XV
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For Board of Trustees

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 : 21202151AAAAABK7402