

Auditors Report relating to accounts audited for the year ended 31st March 2021 of Committed Communities Development Trust under Sub-section 2 of Section 33 and Section 34 of Maharashtra Public Trust Act 1950:

We have audited the annexed accounts of **Committed Communities Development Trust** for the year ended on 31st March, 2021 and we report that:-

- (a) The accounts have been maintained regularly and in accordance with the provisions of the Act and the Rules.
- (b) Receipts and disbursements have been properly and correctly shown in the accounts.
- (c) The vouchers in the custody of the Trust on the date of the audit were in agreement with the books of accounts.
- (d) All Books, Deeds Accounts, Vouchers and Other Documents and records required by us were produced before us.
- (e) A register of movable and immovable properties has been maintained.
- (f) The representatives of the trustee appeared before us and furnished the necessary information required by us.
- (g) In our opinion, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust during the year.
- (h) There are no amounts which are outstanding for more than 1 year, other than income tax refunds.
- (i) Tenders were invited for repairs and construction exceeding Rs. 5,000 during the year.
- (j) During the year, no amount has been deposited or invested contrary to the provisions of Section 35 of the Act.
- (k) In our opinion, there has been no alienation of immovable property contrary to the provisions of Section 36 of the Act during the year under report.
- (l) In our opinion, so far as is ascertainable from the books of accounts and according to the information and explanations given to us, there was no irregular, illegal or improper



expenditure or failure or omission to recover moneys or property belonging to the trust or of loss or waste of money or other property thereof.

- (m) The budget has for the accounting year has been filed in the form provided by Rule 16A.
- (n) The maximum and minimum number of trustees has been maintained
- (o) The meetings have been held regularly as provided in the scheme.
- (p) The minute books of the proceedings of the meetings has been maintained.
- (q) No trustee has any interest in the investments of the trust.
- (r) No trustee is a debtor or creditor of the trust.
- (s) No irregularities were pointed out by us in the accounts of the previous year.
- (t) There is no special matter which we think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.

For C N K & ASSOCIATES LLP

Chartered Accountants

ICAI Registration No- 101961 W/W-100036



Himanshu Kisnadwala

Partner

Membership No. 37391

UDIN No: **21037391AAAAID8780**

Place: Mumbai

Date: **September 30, 2021**

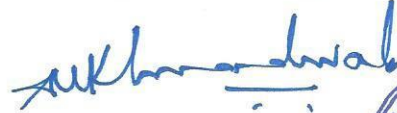
TO WHOMSOEVER IT MAY CONCERN

Certified that Rs. **1,30,100/-** claimed as donation towards corpus of Committed Community Development Trust for the year ended 31st March 2021 were received with specific directions that they shall form the part of the Corpus of the Public Trust. We have verified the receipts issued to the donors to that effect and satisfied ourselves that donations are towards corpus within the meaning of explanation 2 of section 58 of the Maharashtra Public Trust Act. 1950.

For C N K & Associates LLP

Chartered Accountants,

ICAI Firm Registration No.101961 W/W100036



Himanshu Kisnadwala

Partner

Membership No:37391

UDIN: **21037391AAAAID8780**



Place: Mumbai

Date: **30th September 2021**

COMMITTED COMMUNITIES DEVELOPMENT TRUST
BALANCE SHEET AS ON 31ST MARCH 2021

Maharashtra Public Trust Act 1950
Schedule VIII (Vide Rule 17 (i))

PTR No.E-12988 (Mum)

Particulars	Amount Rs.	Amount Rs.	Particulars	Amount Rs.	Amount Rs.
FUNDS AND LIABILITIES			PROPERTY AND ASSETS		
TRUST FUND OR CORPUS :	126,08,899		IMMOVABLE PROPERTIES (AT WDV)		
Addition During the Year	1,30,100	127,38,999	As per Annexure "C"		106,54,577
OTHER EARMARKED FUNDS :		96,48,939	MOVABLE PROPERTIES (As per Annexure "D")		34,49,398
(As per Annexure "A")			Vehicle against Specific Fund		17,74,208
Funds for Bus of Umeed Project		17,74,208	DEPOSIT & ADVANCES (As per Annexure "E")		
LIABILITIES :		6,10,161	Deposits	1,99,649	
For Expenses			Loans and Advances	5,91,986	
(As per Annexure "B")			TDS Receivable	1,32,140	9,23,775
INCOME & EXPENDITURE			CASH AND BANK BALANCES (As per Annexure "F")		
Balance	35,36,427		Cash in Hand	31,269	
Add: Excess of Income Over Expenditure as per Income & Expenditure A/c	17,18,174	52,54,602	Balance With Bank	63,60,925	
			Fixed Deposit with Banks	68,32,756	132,24,950
TOTAL		300,26,909	TOTAL		300,26,909

For **C N K & ASSOCIATES LLP**
Chartered Accountants
ICAI Registration No. 101961 W/W-100036

Himanshu Kishnadwala

Himanshu Kishnadwala
Partner
Membership No: 37391

Place : Mumbai
Date : 30 SEP 2021
UDIN No.:



For **COMMITTED COMMUNITIES DEVELOPMENT TRUST**

Opoddar
Trustee

[Signature]
Trustee



Place : Mumbai
Date : 30 SEP 2021

COMMITTED COMMUNITIES DEVELOPMENT TRUST
INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

Maharashtra Public Trust Act 1950
Schedule IX {Vide Rule 17(I)}

PTR NO.-E 12988 (Mum)

EXPENDITURE	Amount Rs.	Amount Rs.	INCOME	Amount Rs.	Amount Rs.
To Administrative Cost (As per Annexure "G")		24,36,115	By Interest		
			On Saving Bank Accounts	3,11,004	
			On Fixed Deposits	5,14,576	
To Charity Commissioner's Fees				8,25,580	
To Audit Fees		1,35,700	Less: Interest Credited to Projects	(1,19,253)	7,06,327
To Depreciation (Annexure "D")		5,44,846			
To Mis. Expenses		-			
To Expenses on the object of the Trust			By General Donations in Cash or kind		232,81,355
a) Religious	-				
b) Educational	-		By Donations & Contribution Towards Earmarked Activities	486,03,528	
c) Medical Relief	-		Less :- Transfer to Earmarked fund	486,03,528	-
d) Relief of Poverty	-				
e) Other Charitable Objects	191,94,248	191,94,248	By Income from other sources		41,400
(As per Annexure "H")			Miscellaneous Income		
To Expenses on the Earmarked Activities	520,21,490				
Less :- Transfer to Earmarked fund	(520,21,490)	-			
(As per Annexure "A")					
To Excess of Income over Expenditures		17,18,174			
TOTAL RS.		240,29,083	TOTAL RS.		240,29,083

For C N K & ASSOCIATES LLP

Chartered Accountants

ICAI Registration No. 101961 W/W-100086

Himanshu Kishnadwala

Himanshu Kishnadwala

Partner

Membership No: 37391

Place : Mumbai

Date :

UDIN No.: 30 SEP 2021



For COMMITTED COMMUNITIES DEVELOPMENT TRUST

Spoddar

Trustee

[Signature]

Trustee



Place : Mumbai

Date :

30 SEP 2021

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Statement forming part of the Balance Sheet as on 31st March 2021

ANNEXURE "A": Earmarked Funds

(In respect of Foreign Contribution)

(Figures in Rs.)

SR.NO.	PARTICULARS	AMOUNT	AMOUNT
1	Saksham VSEI Opening Balance as on 01.04.2020 Less : Expenses	80,552 -	80,552
2	SHUBH AARAMBH PROJECT Opening Balance as on 01.04.2020 Less : Expenses	1,06,957 -	1,06,957
3	COVID-19 Relief Opening Balance as on 01.04.2020 Add : Grant received from "Plan International (India Chapter)" Less : Expenses	- 1,01,60,700 1,01,60,700 1,01,60,700	-
4	Bill and Melinda Gates Foundation (Plan International (India Chapter)) Opening Balance as on 01.04.2020 Less : Expenses	2,23,097 2,23,097	-
5	Saksham AT&T Opening Balance as on 01.04.2020 Add : Grant received from "Plan International (India Chapter)" Add: Interest Credited to Project Less : Expenses	- 41,39,726 2,098 41,41,824 41,41,824	-
6	Kellogg's - Bright Start Program (Sesame Workshop, USA) Opening Balance as on 01.04.2020 Less : Expenses	9,84,748 7,14,821	2,69,927
7	Udaan Project Opening Balance as on 01.04.2020 Add : Grant received from "Amics Del CCDT" Less:-Expenses	- 1,24,934 1,24,934 25,161	99,773
8	Fund RCP Projects Opening Balance as on 01.04.2020 Add : Grant/ Donation received from Jesuit Mission Add : Grant/ Donation received from VSEI Less:-Expenses	23,65,639 25,19,682 50,585 49,35,906 19,42,959	29,92,947
9	mMitra Opening Balance as on 01.04.2020 Add : Grant/ Donation received from Armman Less:-Expenses	- 5,54,890 5,54,890 5,54,890	-

*Spodkar*

(Figures in Rs.)

SR.NO.	PARTICULARS	AMOUNT	AMOUNT
10	Tribal Development		
	Opening Balance as on 01.04.2020	-	
	Add : Grant/ Donation received	3,30,968	
		3,30,968	
	Less:-Expenses	2,26,643	1,04,325
11	AAKAAR		
	Opening Balance as on 01.04.2020	3,23,743	
	Add : Grant/ Donation received	3,66,450	
		6,90,193	
	Less:-Expenses	71,016	6,19,177
12	Ankur-Asmita		
	Opening Balance as on 01.04.2020	7,18,372	
	Add : Grant/ Donation received	3,66,450	
		10,84,822	
	Less:-Expenses	2,27,732	8,57,090
13	Ashray		
	Opening Balance as on 01.04.2020	7,26,680	
	Add : Grant/ Donation received	3,69,326	
		10,96,006	
	Less:-Expenses	1,17,829	9,78,177
14	Adolescent Empowerment Program (AEP)		
	Opening Balance as on 01.04.2020	1,87,298	
	Less:-Expenses	71,671	1,15,627
15	HAMSAB		
	Opening Balance as on 01.04.2020	1,78,324	
	Less:-Expenses	-	1,78,324
	TOTAL Rs.		64,02,874

Summary	AMOUNT
Opening balance	58,95,410
Add: Grants received during the year	1,89,83,711
Add: Bank interest	2,098
Total	2,48,81,219
Less: Project Expenses	1,84,78,345
Net Amount	64,02,874



Spoddar
Trustee

[Signature]
Trustee



COMMITTED COMMUNITIES DEVELOPMENT TRUST

Statement forming part of the Balance Sheet as on 31st March 2021

ANNEXURE "A": Earmarked Funds

(In respect of Non Foreign Contribution)

(Figures in Rs.)

SR.NO.	PARTICULARS	AMOUNT	AMOUNT
1	CHILD-Home Based Care (Mac Aids Fund) Opening Balance as on 01.04.2020 Less: Expenses	8,81,216 8,81,216	-
2	Dahisar Childline Opening Balance as on 01.04.2020 Add: Grant received from "Childline India Foundation" Add: Bank Interest Credited to Project Less: Expenses	3,98,819 8,03,613 11,378 12,13,810 13,73,659	-1,59,849
3	Railway Childline Opening Balance as on 01.04.2020 Add: Grant received from "Childline India Foundation" Add: Bank Interest Credited to Project Less: Expenses	3,44,133 9,12,357 10,486 12,66,976 12,40,589	26,387
4	PCCRS Opening Balance as on 01.04.2020 Add: Grant received from "Childline India Foundation" Add: Bank Interest Credited to Project Less: Expenses	99,389 34,30,119 16,461 35,45,969 35,53,214	-7,245
5	Palghar Childline Opening Balance as on 01.04.2020 Add: Grant received from "Childline India Foundation" Add: Bank Interest Credited to Project Less: Expenses	- 5,48,667 2,741 5,51,408 7,23,406	-1,71,998
6	Suraksha project-Bhiwandi and Malegaon Opening Balance as on 01.04.2020 Add: Grant received from "Cognizant Foundation" Add: Bank Interest Credited to Project Less: Expenses	- 52,10,077 19,237 52,29,314 45,94,553	6,34,761
7	Ashray - Bajaj Opening Balance as on 01.04.2020 Add: Interest credited to project Less: Expenses	21,58,915 48,780 22,07,695 18,07,833	3,99,862

*Arudhar*

SR.NO.	PARTICULARS	AMOUNT	AMOUNT
8	Home Based Care - Bajaj Opening Balance as on 01.04.2020 Add: Grant received from "Bajaj Finance Ltd." Less Expenses	8,37,982 7,00,000 15,37,982 12,04,800	3,33,183
9	mMitra Opening Balance as on 01.04.2020 Add : Donation/Grant received from "Armman" Less: Expenses	- 3,08,320 3,08,320 2,22,240	86,080
10	Saksham-HSBC Opening Balance as on 01.04.2020 Add : Grant received from "Plan International (India Chapter)" Add: Interest Credited to Project Less: Expenses	2,88,357 17,42,814 1,882 20,33,053 20,33,053	-
11	COVID-19 Relief Opening Balance as on 01.04.2020 Add: Grants received from Cognizant, Mission For Vision, Volkart Foundation, Bharti Chanrai Less: Expenses	- 33,96,650 33,96,650 33,96,650	-
12	Ashray Open Shelter (DWCD) Opening Balance as on 01.04.2020 Add : Grant received (received in next financial year) Less Expenses	- - - 1,59,000	-1,59,000
13	Home Based Care-LIC Opening Balance as on 01.04.2020 Add: Interest Credited to Project Less Expenses	4,19,990 6,189 4,26,179 -	4,26,179
14	Youth Development Training Programme Opening Balance as on 01.04.2020 Add : Grant received from "Freight Systems Pvt. Ltd." Less Expenses	16,00,000 17,50,000 33,50,000 16,00,000	17,50,000

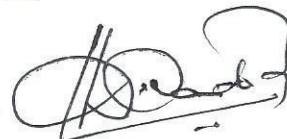


SR.NO.	PARTICULARS	AMOUNT	AMOUNT
15	Skill Development and Creating Employment Opportunities Programme		
	Grant received from Exl Service.com (India) Pvt. Ltd.	67,25,040	
	Less: Expenses on project (40%)	34,46,880	32,78,160
	Grant from Inductis (India) Pvt. Ltd.	12,61,440	
	Less: Expenses on project (40%)	34,46,880	-21,85,440
	Grant from Outsource Partners (International) Pvt.Ltd.	6,30,720	
	Less: Expenses on project (20%)	17,23,440	-10,92,720
16	Hope on Wheels		
	Opening Balance as on 01.04.2020	23,438	
	Add : Grant received from KRF	22,00,000	
		22,23,438	
	Less Expenses	21,35,732	87,706
Total			32,46,065

Summary	Amount
Opening balance	70,52,239
Add: Grant received during the year	2,96,19,817
Add: Interest	1,17,154
Total	3,67,89,210
Less: Project Expenses	(3,35,43,145)
Net Amount	32,46,065



Spoddar
Trustee


Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Annexure B

Liabilities for Expenses as on 31st March 2021

Particulars	Amount
	Rs.
For Expenses	
Audit Fees payable	2,00,900
Electricity Charges payable	20,450
Telephone Charges payable	8,692
Provident Fund payable	3,26,202
Profession Tax payable	20,900
Retention Amount	24,392
T.D.S.	8,625
Total	6,10,161



COMMITTED COMMUNITIES DEVELOPMENT TRUST

ANNEXURE "C": Immovable Property as on 31st March 2021

(Figures in Rs.)

PARTICULARS OF ASSETS	RATE OF DEPRECIATION	OP. BAL	ADDITION DURING THE YEAR	DEDUCTION DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2021	DEPN. FOR THE YEAR	NET BLOCK
		AS ON 01.04.2020					BAL AS ON 31.03.2021
Property & Leasehold Lands	0%	10,48,260	-	-	10,48,260	-	10,48,260
Land & Buildings	0%	96,06,317	-	-	96,06,317	-	96,06,317
TOTAL RS.		1,06,54,577	-	-	1,06,54,577	-	1,06,54,577



Spoddar
Trustee

[Signature]
Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST
ANNEXURE "D": Movable Property as on 31st March 2021

Figures In Rs.

PARTICULARS OF ASSETS	RATE OF DEPRECIATION	OP. BAL WDV AS ON 01.04.2020	ADDITION DURING THE YEAR	DEDUCTION /ADJUSTMENT DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2021	DEPN. FOR THE YEAR	Net Block AS ON 31.03.2021
Computers and Peripherals	40%	2,38,976	24,754	-	2,63,730	1,00,542	1,63,188
Furniture and Fixtures	10%	10,42,811	5,85,186	-	16,27,997	1,33,541	14,94,456
Office Equipment	15%	8,75,047	80,006	-	9,55,053	1,38,644	8,16,409
Vehicles and Cycles	15%	11,47,464	-	-	11,47,464	1,72,119	9,75,345
TOTAL RS.		33,04,298	6,89,946	-	39,94,244	5,44,846	34,49,398



Spoddar
Trustee

[Signature]
Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST**ANNEXURE "E": Details of Deposits and Advances as on 31st March 2021**

Figures in Rs.

Deposits	Amount
M.C.G.B.	4,069
Telephone / Mobile	10,500
Gas Cylinder	23,000
M.S.E.B., Khandala	26,470
M.S.E.B., Badlapur	18,760
Reliance Energy, H.O.	11,350
BEST, Umang	2,000
Amboli Flat	30,000
Deposits Library	7,000
School Deposit	2,000
Bhiwandi Office	36,000
Deposit for Premises	-
Chaha Office	1,000
Comm. Devpt. Progm. Office	7,500
Girls Group Home	20,000
Total	1,99,649

Loans and Advances	Amount
Loan to Beneficiaries (I.G.P. Loan)	47,100
Project Advances	1,034
Prepaid / Advance Rent	35,771
Advances for Capital Work in Progress	1,00,000
Income tax (Appeal pending)	4,08,081
Total	5,91,986

TDS RECEIVABLE	Amount
TDS FY 2000-01	29,803
TDS FY 2001-02	34,120
TDS FY 2016-17	7,270
TDS FY 2018-19	36,912
TDS FY 2020-21	24,035
Total	1,32,140

*Badlapur*

COMMITTED COMMUNITIES DEVELOPMENT TRUST
Annexure F: Details of Cash, Bank balances and Investments as on
31st March 2021

PARTICULARS	Amount
	Rs.
Cash in Hand	
Cash - H.O.	5,877
Cash - Ankur Project	7,724
Cash - Ashray Project	6,351
Cash - Emergency Fund with Projects	5,000
Cash- Aakaar Project	6,317
	31,269
Bank Balances :	
Bank of Baroda, Bandra A/c No. 15382	20,82,387
Bank of Baroda, Bandra A/c No. 15913	38,021
Bank of Baroda, Bandra A/c No. 15914	41,213
Bank of Baroda, Bandra A/c No. 15211	6,22,494
Bank of Baroda, Bandra A/c No. 04926	15,341
Bank of Baroda, Bandra A/c No. 01589	40,238
Kotak Mahindra Bank, Bandra A/c No. 54287	13,78,632
State Bank of India Delhi FCRA A/c. 40098907890	-
Saving Bank A/c No. 15838 Bank of Baroda, Bandra West Branch, Mumbai { FCRA Designated Bank A/C.}	21,42,599
	63,60,925
Fixed Deposits with	
Bank of Baroda, Bandra West Branch	68,32,756
	68,32,756



Signature



Committed Communities Development Trust

Annexure G

Administrative cost	Amount
	Rs.
Bank Charges	15,694
Contract Charges	57,780
Insurance	10,821
Interest/ Late Fees	1,402
Property Tax	2,956
Provident Fund Contribution	3,45,523
Repairs & Maintenance	22,260
Salaries - Admin cost	19,79,679
Total	24,36,115

Committed Communities Development Trust

Annexure H

Expenses on the Objects of the Trust	Amount
	Rs.
Bank charges - Projects	6,810
Books and periodicals	210
Clothing and linen	58,274
Computer expenses	7,549
Consultancy charges - programs	2,49,200
Contract Charges	1,58,414
Conveyance	45,116
Cultural program expenses	300
Educational expenses	51,521
Electricity charges	2,76,710
Gas and fuel	13,898
Gratuity	5,95,226
Insurance Program expense	47,930
Medicines	5,31,035
Marathon expenses	2,000
Meeting expenses	110
Membership and subscriptions	24,065
Miscellaneous expenses	11,699
Nutrition, Food etc. (including recd. in kind)	21,79,422
Postage and courier	764
Printing and stationery	34,702
Professional fees	2,15,560
Program expenses	4,590
Property tax - Projects	5,434
Provident fund contribution	10,50,853
Rent expenses - projects	31,451
Repairs and maintenance	77,964
Salaries	1,24,97,407
Security charges - Projects	5,86,224
Staff welfare	4,271
Stipend/Honorarium	1,47,995
Telephone charges	1,03,926
Transportation	5,500
Travelling expenses	12,759
Vehicle expenses	94,895
Washing and hygiene Exp.	1,631
Water charges	58,833
Total	1,91,94,248



The Bombay Public Trust Act, 1950
SCHEDULE – IX C
(Vide Rule 32)

Name of Public Trust: **COMMITTED COMMUNITIES DEVELOPMENT TRUST**
Address: 42, Gr.Floor, Chapel Road, Bandra West, Mumbai 400 050

Registered No: E-12988 (Mumbai)

Statement of income liable to contribution for the year ending 31st March, 2021

Particular	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		2,40,29,083
II. Items not chargeable to Contribution under Section 58 and Rule 32:		
(i) Donation received from other Public Trusts and Dharmadas.	-	
(ii) Grant received from Government and Local authorities	-	
(iii) Interest on Sinking or Department Fund.	-	
(iv) Amount spends for the purpose of secular education.	-	
(v) Amount spent for the purpose of medical relief	-	
(vi) Amount spend for the purpose of veterinary treatment of animals	-	
(vii) Expenditure incurred from the donations for relief of distress caused by scarcity, drought, fire or other natural calamity.	-	
(viii) Deductions out of income from lands used for agricultural purpose:-		
(a) Land Revenue and Local Fund Cess	-	
(b) Rent payable to superior landlord	-	
(c) Cost of production, if lands are cultivated by trust	-	
(ix) Deductions out of income from lands used for non- agricultural purposes:-		
(a) Assessment, cesses and other Government or Municipal Taxes	-	
(b) Ground rent payable to the superior landlord.	-	
(c) Insurance premia.	-	
(d) Repairs at 10 percent of gross rent of building.	-	
(e) Cost of collection at 4 percent of gross rent of buildings let out	-	
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 percent of such income.	-	
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 percent of the estimated gross annual rent.	-	
Total		0
Gross Annual Income chargeable to contribution	Rs.	2,40,29,083

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double – deduction.

For COMMITTED COMMUNITIES DEVELOPMENT TRUST


Trustee

42, Gr.Floor, Chapel Road, Bandra West
Mumbai 400 050

Place: Mumbai


Date : 30th September 2021



For C N K & ASSOCIATES LLP

Chartered Accountants

ICAI Registration No- 101961 W/W-100036



Himanshu Kishnadwala

Partner

Reg. No.37391

UDIN: 21037391AAAAID8780

Date: 30th September 2021



Schedule IX D

[See Rule 19 (2A)]

Information to be submitted by the auditor along with Audit Report under sub-section (1) of section 34 of Maharashtra Public Trust Act

Sr. No	Particular	Details		
1.	PAN Of Trust	AAATC0280C		
2.	Registration No with Date of Registration under section 12AA of Income tax Act 1961 (43 of 1961)	TR/ 27977 dt. 13.12.1990		
3.	Acknowledgement no. with date of filing of the return of Income for earlier three years	Sr.No	Acknowledgement No	
		1.	(AY 2018-19, date 23.09.2018) Ack.No: 302842981230918	
		2.	(AY 2019-20, date 23.10.2019) Ack No: 214383691231019. Revised date 05.03.2020 Ack No 317768671050320	
		3.	(AY 2020-21 date 25.01.2021) Ack No: 226604451250121	
4.	PAN of all trustees	Sr.No	Name of Trustee	PAN
		1.	MRS. SARA LIZIA D'MELLO	AAGPD1970Q
		2.	MR. DAVID CARDOZ	AAAPC8815F
		3.	DR. PRAKASH MIRCHANDANI	AAHPM0056B
		4.	MS. SUKANYA PODDAR	AKDPP4467F
		5.	MS. ANURADHA MAHESHWARI	AAJPM8063G
		6.	DR. AAMOD RAO	AESPR2976N
		7.	MR. FRANCIS ROZARIO	Passport No. 761333275, PIO/OCI Card No. A1241599



For Committed Communities Development Trust

Place: Mumbai

Date : 30 SEP 2021

Spoddar
Trustee



[Signature]
Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

SCHEDULE 'P'

SIGNIFICANT ACCOUNTING POLICIES.

A. BASIS OF ACCOUNTING

- 1) The financial statements have been prepared in accordance with the historical cost convention in accordance with the generally accepted accounting principles in India and the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.
- 2) All Income and Expenditure items in the financial statement are recognized on accrual basis, except gratuity and leave encashment, which is accounted on cash basis.

B. USE OF ESTIMATE

The preparation of the financial statements are in conformity with the significant accounting policies which require the management of the trust to make estimates and assumptions that affect the reported amounts of income and expenditure of the reporting period and the reported amount of assets and liabilities as on the reporting date. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

C. PROPERTY PLANT EQUIPMENTS (PPE)

PPE are stated at cost of acquisition, less accumulated depreciation whenever applicaable. The cost of PPE includes the purchase cost of PPE and any other directly attributable costs of bringing the assets to their working condition for the intended use.

D. DEPRECIATION

Depreciation is provided on the PPE under the written down Value method at the rates and in the manner prescribed by Income Tax Act, 1961 & has been charged to the Income and Expenditure Account. Depreciation is not charged on Immovable Properties.

E. INVESTMENTS

Investments of the trust comprise of fixed deposits with banks and stated at cost.

F. REVENUE RECOGNITION

Donations are recognized on receipt basis. Donation received with a specific direction that they shall form part of the Corpus Fund of the Trust has been accounted accordingly. Interest income is accrued on a time proportion basis having regard to the amount outstanding and the rate applicable.

- G. Figures for the previous year have been regrouped and reclassified wherever necessary.

For COMMITTED COMMUNITIES DEVELOPMENT TRUST

Spoddar

Trustee

[Signature]
Trustee

Place: Mumbai
Date: 30.09.2021



Independent Auditor's Report

To The Trustee of Committed Communities Development Trust

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Committed Communities Development Trust** ("the Trust"), which comprise the Balance Sheet as at 31st March 2021, the Statement of Income & Expenditure for the period then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by Maharashtra Public Trust Act, 1950 (the "Act") in the manner so required and give a true and fair view in conformity with the Accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2021 and of its financial performance for the year then ended.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those SAs 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 the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditor's Report thereon

The Trust's management is responsible for the other information. As per the information and explanation provided to us, there is no other information that needs to be additionally disclosed along with these financial statements. Information other than the Financial Statements does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above if and when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.



Responsibility of Management for Financial Statements

The Board of Trustees is responsible for the preparation of these financial statements that give a true and fair view of the State of the affairs and results of the Trust in accordance with the accounting principles generally accepted in India and in accordance with the provision of section 32 of the act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trustor to cease operations, or has no realistic alternative but to do so.

The Board of Trustees are also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by Section 33,34(2) and 36B(4) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



- (b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books
- (c) The Balance Sheet, Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account
- (d) With respect to the other matters to be included in the Auditor's Report in accordance with the Maharashtra Public Trust Act, in our opinion and to the best of our information and according to the explanations given to us:
 - i. We have nothing to report as required u/s 34(2) of the act.

For C N K & Associates LLP

Chartered Accountants

Firm Registration no. 101961 W/W-100036



Himanshu Kishnadwala

Partner

Membership No. 37391

UDIN No: 21037391AAAAID8780

Place: Mumbai

Date: **September 30, 2021**