



**SAVR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**SHEELA BENNY, B.Sc, FCA**  
**Managing Partner**

Off: 1st Floor, Prince Complex  
Market Road, Aluva – 683 101  
Ph: 0484 4853735, 9847313695  
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## **INDEPENDENT AUDITOR'S REPORT**

**To the Members of CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT,  
XX/1229, Near Town Hall, Perumbavoor, Ernakulam, Kerala, India, 683 542**

### **Report on the Financial Statements**

#### **Opinion**

We have audited the accompanying Financial Statements of M/s **CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT, XX/1229, Near Town Hall, Perumbavoor, Ernakulam, Kerala, India, 683 542** ("the Trust"), which comprises the Balance Sheet as at 31<sup>st</sup> March 2021, the Statement of Income and Expenditure for the year ended on that date, and a summary of significant accounting policies and other explanatory information (herein after referred to as "Financial Statements").

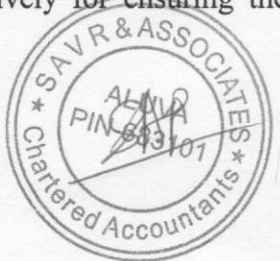
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements for the year ended 31<sup>st</sup> March 2021, give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31<sup>st</sup> March 2021, its excess of expenditure over income for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) prevailing in India. 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 the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Responsibility of Management for the Financial Statements**

The Management is responsible for the preparation of these financial statements in accordance with the generally accepted accounting practices, that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India and the accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records 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.

### **Auditor's Responsibility 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.

### **Other Matters**

No Additional details are enclosed

### **Report on Other Legal and Regulatory Requirements**

Further, 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 accounts have been kept by the Trust so far as it appears from our examination of those books.
- c. The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.



**For SAVR Associates  
Chartered Accountants  
FRN. 019420S**

A handwritten signature in black ink, appearing to read "Sheela Benny".

**SHEELA BENNY. BSC, FCA  
M. No. 218400  
Managing Partner**

**Aluva  
24.11.2021  
UDIN:21218400AAAAFH1280**

**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**  
**Reg.No:61/IV/2016, XX/1229, Near Town Hall,**  
**Perumbavoor, Kerala, India - 683542**

CONSOLIDATED BALANCE SHEET AS AT 31.03.2021					Amounts in Rs.	
LIABILITIES	As at 31st March 2021	As at 31st March 2020	ASSETS	As at 31st March 2021	As at 31st March 2020	
Reserves & Surplus	33,79,590.19	46,62,354.95	Fixed Assets	38,10,898.24	1,95,910.19	
Unsecured Loans & Advances	1,74,712.95	2,10,681.07	Mobile Medical Unit- WIP	-	39,06,732.31	
Current Liabilities & Provisions	4,68,687.95	1,70,530.00	Current Assets			
Unutilized Grant Account	4,46,049.40	-	Cash in Hand	4,713.00	4,307.10	
			Cash in Banks	3,42,500.80	6,40,765.35	
			Other Current Assets	3,10,928.45	2,86,287.07	
			Misc. Expenses (Asset) Pre Formation Expenses - (To the extend not written off)	-	9,564.00	
<b>Total</b>	<b>44,69,040.49</b>	<b>50,43,566.02</b>	<b>Total</b>	<b>44,69,040.49</b>	<b>50,43,566.02</b>	

As per our report of even date attached

For SAVR & ASSOCIATES  
Chartered Accountants  
ERN: 0194209

Aluva

24.11.2021

UDIN:21218400AAAAFH1280

Sheela Benny. BSc, FCA  
Mg. Partner M. No: 218400

**For CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

*[Signature]*

**Benoy Peter**  
**Secretary**

*[Signature]*  
**Bijoy M Poullose**  
**Treasurer**





**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**  
Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
Perumbavoor, Kerala, India - 683542

**CONSOLIDATED INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD ENDING ON 31.03.2021**

EXPENDITURE	For the Period Ending on 31.03.2021	For the Period Ending on 31.03.2020	INCOME	For the Period Ending on 31.03.2021	For the Period Ending on 31.03.2020
<b>Project Expenses</b>					
ESAF Project					
Phase I	10,00,411.60	-	Grants/Contribution/Professional Income	10,00,000.00	-
Phase II	8,92,342.27	-	Grant in Aid from ESAF	10,00,000.00	-
<b>Gram Vikas Project</b>					
Project - BSSK Gram Vikas	1,26,032.00	-	Phase I	91,800.00	1,00,000.00
Project - BSSK Arghyam	64,225.33	-	Phase II	2,17,080.00	-
Project - UNDP Gram Vikas	1,86,939.00	-	Grant in Aid from Gram Vikas	4,40,000.00	-
<b>ILO Project</b>			Project - BSSK Arghyam	4,40,000.00	-
CHED Project	2,07,000.00	6,12,827.00	Project - UNDP Gram Vikas	4,44,050.00	-
Project COVID Relief	12,983.00	-	Professional Fees - ILO	2,00,000.00	11,08,877.00
Project- Knowledge Centre	2,75,200.00	-	Grant in Aid from Asjeevika Bureau	-	-
	42,000.00	-	Professional Fees - Impact Assessment of	-	-
		-	Kerala Disasters (Mathrubhumi)	-	-
<b>Administration &amp; Other Expenditure</b>			Professional Fees - Welfare Services	30,000.00	2,10,850.00
Depreciation	6,71,507.31	-		-	50,000.00
Less: For Capital Expenditure Trans. To Corpus I	(6,27,548.99)	-	<b>Other Income</b>		
Other Administration Expenditure			Donation	3,28,280.00	2,99,250.00
			Other Receipts	1,40,274.25	1,91,422.01
<b>Income Over Expenditure</b>			<b>Indirect Income</b>		
Carried to Balance Sheet			Income Tax Refund/ Interest on Income Tax Refund	5,811.00	6,390.00
<b>Add: Unutilized Grant from Previous Year</b>					
	(1,54,466.37)		<b>Total</b>	<b>38,97,295.25</b>	<b>19,66,789.01</b>
<b>Less: Trans. to Capital Expenditure Grant</b>					
Less: Unutilized Grant C/F to Balance Sheet	(4,46,049.40)				
<b>Net Deficit Transferred to Balance Sheet</b>	<b>(6,00,515.77)</b>				
<b>Total</b>					

As per our report of even date attached  
For SAVR & ASSOCIATES  
Chartered Accountants  
FRN: 0194205

Aluva  
24.11.2021  
UDIN:21218400XAAAFH1280



Sheeta Benny, BSc, FCA  
Mg. Partner M. No: 218400



For CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Benoy Peter  
Secretary

Bijoy M Poullose  
Treasurer

**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**  
Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
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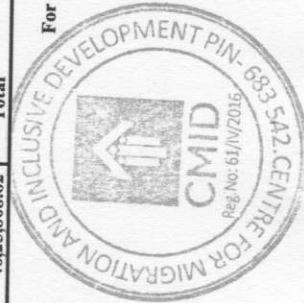
**CONSOLIDATED RECEIPTS AND PAYMENT FOR THE YEAR ENDING 31.03.2021**

RECEIPTS	Amounts in Rs	PAYMENTS	Amounts in Rs
<b>Opening Balance</b> Union Bank A/c-6208 (Designated for FCRA Utilisation) Union Bank- 7509 (80) Union Bank- 7517 (81) Cash-in-hand  Corpus Fund - MRPL Corpus Fund - ESAF Excess Amount Paid Received From Sundry Creditors Bank Entry Reversal -Salary Aajeevika Bureau Loans & Advances Balance with Govt Authority Welfare Services Ekm Project ILO Policy Grant Receipts Sundry Debtors Donation Grand In Aid - ESAF Other Receipts Income Tax Refund Repairs And Maintenance	2,382.00 3,34,153.94 3,04,229.41 4,307.10  3,08,672.00 12,95,000.00 1,27,816.00 23,179.00 2,00,000.00 10,258.90 68,329.00 32,400.00 5,23,979.00 9,81,800.00 60,000.00 3,28,280.00 814.00 14,217.25 5,811.00 180.02	Temporary Advance Travel Advance Accounting Charges Audit Fees Professional fees Professional Tax TDS Remitted Duties and Taxes Sundry Creditors Consultancy Fee Expense Reimbursements Salary Subsistence Allowance Aajeevika Bureau Loans & Advances (Asset) Sundry Debtors Bank Charges Consumables - Mobile Clinic Farming Expense Fuel Expense Insurance Expense Office Expense Photography Expenses Rates and Taxes Repairs and Maintenance Repairs-Mobile Clinic Training and Meeting Expenses Travel Expenses - Local Vehicle Tax Closing Balance Union Bank A/c-6208 (Designated for FCRA Utilisation) Union Bank A/c-7509 Union Bank A/c-7517 Cash in hand	11,185.00 46,594.02 15,000.00 10,000.00 1,200.00 11,130.00 1,29,789.00 1,800.00 17,09,444.15 2,10,290.00 81,263.00 14,41,162.00 3,08,250.00 1,91,475.00 14,253.00 78,377.00 4,563.65 290.00 1,009.00 500.00 407.00 210.00 240.00 82.00 1,500.00 710.00 1,156.00 535.00 6,180.00  358.30 1,16,825.94 2,25,316.56 4,713.00  42,78,594.82  3,47,213.80  46,25,808.62
<b>Total</b>		<b>Total</b>	
As per our report of even date attached	46,25,808.62		46,25,808.62

**For CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

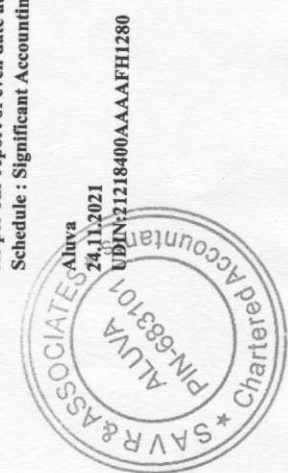
Bijoy M Poulse  
Treasurer

Benoy Peter  
Secretary



**SAVR & ASSOCIATES**  
Chartered Accountants  
FRN: 0194209

Sheeta Benny, BSc, FCA  
Mg. Partner M. No: 218400



**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
Perumbavoor, Kerala, India - 683542

BALANCE SHEET- (INDIAN SOURCE ACCOUNT) AS AT 31.03.2021							
LIABILITIES	Sch. No.	As at 31st March 2021	As at 31st March 2020	ASSETS	Sch. No.	As at 31st March 2021	As at 31st March 2020
Reserves & Surplus	1	33,79,231.89	46,62,354.95	Fixed Assets	5	38,10,898.24	1,95,910.19
Unsecured Loans & Advances	2	1,74,712.95	2,10,681.07	Mobile Medical Unit- WIP		-	39,06,732.31
Current Liabilities & Provisions	3	4,68,687.95	1,70,530.00	Current Assets			
Unutilized Grant Account	4	4,46,049.40	-	Cash in Hand	6	4,713.00	4,307.10
				Cash in Banks		3,42,142.50	6,40,765.35
				Other Current Assets	7	3,10,928.45	2,86,287.07
				Misc. Expenses (Asset) Pre Formation Expenses - (To the extend not written off)		-	9,564.00
Total		44,68,682.19	50,43,566.02	Total		44,68,682.19	50,43,566.02

As per our report of even date attached

Schedule : Significant Accounting Policies & Notes on Accounts

For SAVR & ASSOCIATES  
Chartered Accountants  
FRN: 0194205

Aluva

24.11.2021

UDIN:21218400AAAAFH1280

Sheela Benny, BSc, FCA  
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For CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Benoy Peter  
Secretary

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Treasurer





**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**  
Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
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**INCOME AND EXPENDITURE STATEMENT-(INDIAN SOURCE ACCOUNT) FOR THE PERIOD ENDING ON 31.03.2021**

EXPENDITURE					Sch. No.	For the Period Ending on 31.03.2021	For the Period Ending on 31.03.2020	INCOME	Sch. No.	For the Period Ending on 31.03.2021	For the Period Ending on 31.03.2020
Project Expenses					8	10,00,411.60	-	Grants/Contribution/Professional Income			
ESAF Project					9	8,92,342.27	-	Grant in Aid from ESAF			
Phase I								Phase I	8	10,00,000.00	-
Phase II								Phase II	9	10,00,000.00	-
Gram Vikas Project					10	1,26,032.00	-	Grant in Aid from Gram Vikas	10	91,800.00	1,00,000.00
Project - BSSK Gram Vikas					11	64,225.33	-	Project-BSSK Gram Vikas	11	2,17,080.00	-
Project - BSSK Arghyam					12	1,86,939.00	-	Project-BSSK Arghyam	12	4,40,000.00	-
Project - UNDP Gram Vikas					13	2,07,000.00	6,12,827.00	Project-UNDP Gram Vikas	13	4,44,050.00	11,08,877.00
ILO Project					15	12,983.00	-	Professional Fees - ILO	14	2,00,000.00	-
CHED Project					16	2,75,200.00	-	Grant in Aid from Aajeevika Bureau			2,10,850.00
Project COVID Relief					17	42,000.00	-	Professional Fees - Impact Assessment of Kerala Disasters (Mathrubhumi)			50,000.00
Project- Knowledge Centre								Professional Fees - Welfare Services		30,000.00	
Administration & Other Expenditure					5	43,958.32	47,505.74	Other Income			2,99,250.00
Depreciation								Donation		3,28,280.00	1,91,422.01
Less: For Capital Expenditure Trans. To Corpus Fund						12,00,670.10	11,45,812.33	Other Receipts		1,40,274.25	
Other Administration Expenditure					18	(1,54,466.37)	1,60,643.94	Indirect Income			6,390.00
Income Over Expenditure								Income Tax Refund/ Interest on Income Tax Refund		5,811.00	
Carried to Balance Sheet											
Add: Unutilized Grant from Previous Year											
Less: Trans. to Capital Expenditure Grant											
Less: Unutilized Grant C/F to Balance Sheet											
Net Deficit Transferred to Balance Sheet											
Total						38,97,295.25	19,66,789.01	Total		38,97,295.25	19,66,789.01

As per our report of even date attached

Schedule : Significant Accounting Policies & Notes on Accounts

For **SAVR & ASSOCIATES**

Chartered Accountants

FRN: 019420S

Sheela Benny, BSc, FCA  
Mg. Partner M. No: 218400

For CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

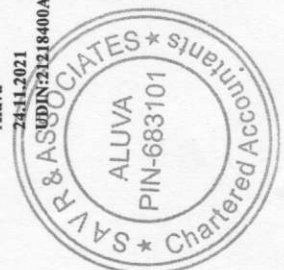


*[Signature]*  
Benoy Peter  
Secretary

*[Signature]*  
Bijoy M Poulse  
Treasurer

Aluva  
24.11.2021

UDIN:21218400AAAAFH1280



# CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Reg.No:61/IV/2016, XX/1229, Near Town Hall,

Perumbavoor, Kerala, India - 683542

## RECEIPTS AND PAYMENT-(INDIAN SOURCE ACCOUNT) FOR THE YEAR ENDING 31.03.2021

RECEIPTS		PAYMENTS		Amounts in Rs	
Opening Balance	Union Bank A/c-6208 (Designated for FCRA Utilisation)	2,382.00	Temporary Advance	11,185.00	
	Union Bank- 7509 (80)	3,34,153.94	Travel Advance	46,594.02	
Cash-in-hand	Union Bank- 7517 (81)	3,04,229.41	Accounting Charges	15,000.00	
		4,307.10	Audit Fees	10,000.00	
			Professional fees	1,200.00	
Corpus Fund - MRPL	Corpus Fund - ESAP	3,08,672.00	Professional Tax	11,130.00	
	Excess Amount Paid Received From Sundry Creditors	12,95,000.00	TDS Remitted	1,29,789.00	
Bank Entry Reversal - Salary	Bank Entry Reversal - Salary	1,27,816.00	Duties and Taxes	1,800.00	
	Aajeevika Bureau	23,179.00	Sundry Creditors	17,09,444.15	
Balance with Govt Authority	Aajeevika Bureau	2,00,000.00	Consultancy Fee	2,10,290.00	
	Welfare Services Ekm	10,258.90	Expense Reimbursements	81,263.00	
Project ILO Policy	Project ILO Policy	68,329.00	Salary	14,41,162.00	
	Grant Receipts	32,400.00	Subsistence Allowance	3,08,250.00	
Sundry Debtors	Sundry Debtors	5,23,979.00	Aajeevika Bureau	1,91,475.00	
	Donation	9,81,800.00	Loans & Advances (Asset)	14,253.00	
Grand In Aid	Grand In Aid	60,000.00	Sundry Debtors	78,377.00	
	Other Receipts	3,28,280.00	Bank Charges	3,737.65	
Income Tax Refund	Income Tax Refund	814.00	Consumables - Mobile Clinic	290.00	
	Repairs And Maintenance	14,217.25	Farming Expense	1,009.00	
		5,811.00	Fuel Expense	500.00	
		180.02	Insurance Expense	407.00	
			Office Expense	210.00	
			Photography Expenses	240.00	
			Rates and Taxes	82.00	
			Repairs and Maintenance	1,500.00	
			Repairs-Mobile Clinic	710.00	
			Training and Meeting Expenses	1,156.00	
			Travel Expenses - Local	535.00	
			Vehicle Tax	6,180.00	
			Transfer to Designated for FCRA Utilisation Fund	1,184.30	
			Closing Balance	42,78,953.12	
			Union Bank A/c-7509	1,16,825.94	
			Union Bank A/c-7517	2,25,316.56	
			Cash in hand	4,713.00	
				3,46,855.50	
Total		46,25,808.62	Total	46,25,808.62	

For CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Benoy Peter  
Secretary

Bijoy M Poulse  
Treasurer

As per our report of even date attached

Schedule : Significant Accounting Policies & Notes on Accounts

SAV R & ASSOCIATES  
Chartered Accountants  
Aluva  
24.11.2021  
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**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
Perumbavoor, Kerala, India - 683542

**SCHEDULES FORMING PART OF THE BALANCE SHEET (INDIAN SOURCE ACCOUNT)**

**Schedule 1 : Reserves & Surplus**

Particulars	Amounts in Rs	
	As at 31 <sup>st</sup> March	
	2021	2020
<b><u>General Reserve Fund (A)</u></b>		
Balance at the beginning of the year	3,78,733.95	2,18,090.01
Add : Income Over Expenditure For the Current Year	(6,00,515.77)	1,60,643.94
Less: Union Bank Perumbavoor A/c-6208 Balance transferred as FCRA utilisation A/c	(1,184.30)	-
<b>Balance at the end of the year</b>	<b>(2,22,966.12)</b>	<b>3,78,733.95</b>
<b><u>Corpus Contribution -Mangalore Refinery &amp; Petrochemicals Ltd (B)</u></b>		
Balance at the beginning of the year	36,88,155.00	-
Add : Receipts During The Year	3,08,672.00	36,88,155.00
Less:Depreciation during the Year	(5,99,317.24)	-
<b>Balance at the end of the year</b>	<b>33,97,509.76</b>	<b>36,88,155.00</b>
<b><u>Corpus Contribution - Evangelical Social Action Forum (ESAF) (C)</u></b>		
Balance at the beginning of the year	5,95,466.00	-
Add : Receipts During The Year	-	6,00,000.00
Less : Expenditure During the Year	-	(4,534.00)
Less : Grant in Aid From ESAF (I&E)	(5,95,466.00)	-
<b>Balance at the end of the year</b>	<b>-</b>	<b>5,95,466.00</b>
<b><u>Corpus Contribution -Gram Vikas Arghyam Project (D)</u></b>		
Balance at the beginning of the year	-	-
Add : Receipts During The Year	2,32,920.00	-
Less:Depreciation during the Year	(28,231.75)	-
<b>Balance at the end of the year</b>	<b>2,04,688.25</b>	<b>-</b>
<b>Closing Balance (A+B+C+D)</b>	<b>33,79,231.89</b>	<b>46,62,354.95</b>

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**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

Reg.No:61/IV/2016, XX/1229, Near Town Hall,

Perumbavoor, Kerala, India - 683542

**Schedule 2 : Unsecured Loans & Advances**

Amounts in Rs

<u>Particulars</u>	<u>As at 31<sup>st</sup> March</u>	
	2021	2020
Temporary Advances	1,35,953.95	1,25,328.05
Travel Advances	38,759.00	85,353.02
<b>Total</b>	<b>1,74,712.95</b>	<b>2,10,681.07</b>

**Schedule 3 : Current Liabilities & Provisions**

Amounts in Rs

<u>Particulars</u>	<u>As at 31<sup>st</sup> March</u>	
	2021	2020
Accounting Charges Payable	25,000.00	15,000.00
Audit Fees Payable	15,000.00	10,000.00
Consultation Fee Payable	5,940.00	1,200.00
TDS Payable	700.00	64,114.00
Subsistence Allowance Payable	19,000.00	-
Expense Reimbursable	9,796.00	900.00
Salary Payable	2,45,550.00	29,700.00
Sundry Creditors	80,796.03	49,616.00
Output GST payable	66,905.92	-
<b>Total</b>	<b>4,68,687.95</b>	<b>1,70,530.00</b>

**Schedule 4 : Unutilized Grant Account**

Amounts in Rs

<u>Particulars</u>	<u>As at 31<sup>st</sup> March</u>	
	2021	2020
Aajeevika Bureau, Udaipur	2,00,000.00	-
Evangelical Social Action Forum (ESAF)	93,194.73	-
Gram Vikas Arghyam Project	1,52,854.67	-
<b>Total</b>	<b>4,46,049.40</b>	<b>-</b>

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**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**  
**Reg.No:61/IV/2016, XX/1229, Near Town Hall,**  
**Perumbavoor, Kerala, India - 683542**

**SCHEDULE FORMING PART OF THE BALANCE SHEET**

**Schedule 5 : Fixed Assets**

**A) Non Funded Assets**

Particulars	Balance as on 01.04.2020	Additions upto 03.10.20	Additions after 03.10.20	Sale/ Disposal	Total	Rate	Depreciation	Balance as on 31.03.2021
Fridge and Stabilizer	10,061.32	-	-	-	10,061.32	15%	1,509.20	8,552.12
Furniture & Fittings	1,20,901.58	-	-	-	1,20,901.58	10%	12,090.16	1,08,811.42
Pedestal	-	-	4,915.25	-	4,915.25	10%	245.76	4,669.49
GAS Stove	1,645.80	-	-	-	1,645.80	15%	246.87	1,398.93
Invertor and Battery	13,203.69	-	-	-	13,203.69	15%	1,980.55	11,223.14
Laptop	40,932.00	-	35,415.26	-	76,347.26	40%	23,455.85	52,891.41
Telephone	860.94	-	-	-	860.94	15%	129.14	731.80
Website and Software	8,304.86	-	17,796.61	-	26,101.47	25%	4,300.79	21,800.68
<b>Total</b>	<b>1,95,910.19</b>	<b>-</b>	<b>58,127.12</b>	<b>-</b>	<b>2,54,037.31</b>		<b>43,958.32</b>	<b>2,10,078.99</b>

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# CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Reg.No:61/IV/2016, XX/1229, Near Town Hall,

Perumbavoor, Kerala, India - 683542

## B) Funded Assets

Particulars	Balance as on 01.04.2020	Additions upto 03.10.20	Additions after 03.10.20	Sale/ Disposal	Total	Rate	Depreciation	Balance as on 31.03.2021
Mobile Medical Unit	-	39,95,448.24	-	-	39,95,448.24	15%	5,99,317.24	33,96,131.00
<b>Computer Accessories</b>								
Laptop	-	-	41,790.00	-	41,790.00	40%	8,358.00	33,432.00
Desktop	-	-	35,590.00	-	35,590.00	40%	7,118.00	28,472.00
<b>Furniture and Fittings</b>								
Chair	-	-	10,200.00	-	10,200.00	10%	510.00	9,690.00
Executive chair	-	-	11,900.00	-	11,900.00	10%	595.00	11,305.00
Pedestal	-	-	11,600.00	-	11,600.00	10%	580.00	11,020.00
Table	-	-	13,600.00	-	13,600.00	10%	680.00	12,920.00
Cupboard	-	-	16,590.00	-	16,590.00	10%	829.50	15,760.50
<b>Office Equipment</b>								
Invertor and Battery	-	-	21,500.00	-	21,500.00	15%	1,612.50	19,887.50
Mobile phone	-	-	8,450.00	-	8,450.00	15%	633.75	7,816.25
Printer	-	-	21,500.00	-	21,500.00	40%	4,300.00	17,200.00
Television	-	-	32,300.00	-	32,300.00	15%	2,422.50	29,877.50
Water Dispenser	-	-	7,900.00	-	7,900.00	15%	592.50	7,307.50
<b>Total</b>	-	39,95,448.24	2,32,920.00	-	42,28,368.24		6,27,548.99	36,00,819.25
<b>Grant Total</b>	1,95,910.19	39,95,448.24	2,91,047.12	-	44,82,405.55	-	6,71,507.31	38,10,898.24



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**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

Reg.No:61/IV/2016, XX/1229, Near Town Hall,

Perumbavoor, Kerala, India - 683542

**Schedule 6 : Cash & Bank Accounts**

Amounts in Rs

<u>Particulars</u>	As at 31 <sup>st</sup> March	
	2021	2020
<b>Cash in Hand</b>	<b>4,713.00</b>	<b>4,307.10</b>
<b>Bank Accounts</b>		
Union Bank Perumbavoor A/c - 6208	-	2,382.00
Union Bank Perumbavoor A/c - 7509 ( Domestic Donor Account )	1,16,825.94	3,34,153.94
Union Bank Perumbavoor A/c - 7517 ( Domestic Operations Account )	2,25,316.56	3,04,229.41
State Bank of India Perumbavoor Town A/c - 40059871552 ( Domestic Operations Account )	0.00	-
<b>Total</b>	<b>3,42,142.50</b>	<b>6,40,765.35</b>

**Schedule 7 : Other Current Assets**

Amounts in Rs

<u>Particulars</u>	As at 31 <sup>st</sup> March	
	2021	2020
Income Tax Refund Due	1,62,465.45	2,30,794.45
Input Tax Credit (GST)	-	29,492.62
Prepaid Insurance	14,463.00	-
Security Deposit	26,000.00	26,000.00
Tax Deducted at Source (2020-21)	1,08,000.00	-
<b>Total</b>	<b>3,10,928.45</b>	<b>2,86,287.07</b>

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**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

Reg.No:61/IV/2016, XX/1229, Near Town Hall,

Perumbavoor, Kerala, India - 683542

**Schedule 8: Evangelical Social Action Forum - A project of 'Piloting a Mobile Primary Health Clinic for Migrant Workers'(ESAF Phase I)**

<u>Particulars</u>	<u>Amount (Rs.)</u>
Balance at the beginning of the year	5,40,000.00
Add : Receipts During The Year	3,70,000.00
Add : TDS on Grant	90,000.00
<b>Total Grant in Aid</b>	<b>10,00,000.00</b>
<u>ESAF Phase I</u>	
<b>Expenditure Incurred on ESAF Project</b>	<b>10,00,411.60</b>
Audit Charges	1,500.00
Consultant Charges	4,06,909.00
Consumables - Mobile Clinic	2,98,378.60
Fuel Expense	1,26,803.00
Insurance Expense	2,035.00
Office Expense	200.00
Postage & Courier	70.00
Printing and Stationary	1,828.00
Repairs and Maintenance	12,132.00
Repairs-Mobile Clinic	23,912.00
Salary	68,504.00
Training and Meeting Expenses	3,160.00
Vehicle Tax	6,180.00
Water Charges	250.00
Overhead Adjustment Account	48,550.00
<b>Total Expenditure</b>	<b>10,00,411.60</b>
<b>Unutilized Grant Balance (Transferred to Balance Sheet)</b>	<b>-</b>
<b>*Total Capital Expenditure Grant (transferred to Capital Fund)</b>	<b>-</b>

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# CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Reg.No:61/IV/2016, XX/1229, Near Town Hall,

Perumbavoor, Kerala, India - 683542

## Schedule 9: Evangelical Social Action Forum - A project of 'Piloting a Mobile Primary Health Clinic for Migrant Workers'(ESAF Phase II)

Particulars	Amount (Rs.)
Balance at the beginning of the year	-
Add : Receipts During The Year	9,25,000.00
Add : TDS on Grant	75,000.00
<b>Total Grant in Aid</b>	<b>10,00,000.00</b>
<b><u>ESAF Phase II</u></b>	
<b>Expenditure Incurred on ESAF Project</b>	<b>8,92,342.27</b>
Consultant Charges	1,54,900.00
Consumables - Mobile Clinic	55,553.00
Fuel Expense	1,02,687.27
Insurance Expense	904.00
Office Expense	99.00
Photography Expenses	1,000.00
Postage & Courier	260.00
Printing and Stationary	13,061.00
Professional Fees	3,000.00
Repairs and Maintenance	13,023.00
Repairs-Mobile Clinic	50,490.00
Salary	4,27,291.00
Training and Meeting Expenses	1,600.00
Travel & Accommodation Expenses	4,354.00
Vehicle Insurance	9,310.00
Vehicle Tax	4,800.00
Water Charges	650.00
Overhead Adjustment Account	49,360.00
<b>Prepaid Insurance</b>	<b>12,063.00</b>
<b>Prepaid Vehicle Tax</b>	<b>2,400.00</b>
<b>Total Expenditure</b>	<b>9,06,805.27</b>
<b>Unutilized Grant Balance (Transferred to Balance Sheet)</b>	<b>93,194.73</b>
<b>*Total Capital Expenditure Grant (transferred to Capital Fund)</b>	<b>-</b>

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**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

**Reg.No:61/IV/2016, XX/1229, Near Town Hall,**

**Perumbavoor, Kerala, India - 683542**

**Schedule 10: Gram Vikas - Bandhu Shramik Seva Kendra - A Resource for Migrant Workers (BSSK)**

<u>Particulars</u>	<u>Amount (Rs.)</u>
<b>Balance at the beginning of the year</b>	-
Add : Receipts During The Year	91,800.00
Less: Grant Receivable	-
<b>Total Grant in Aid</b>	<b>91,800.00</b>
<b>Expenditure Incurred on Project</b>	<b>1,26,032.00</b>
Audit Charges	1,500.00
Insurance Expense	407.00
Printing and Stationary	4,122.00
Professional Fees	10,000.00
Salary	76,000.00
Telephone & Communication Expenses	524.00
Training and Meeting Expenses	1,273.00
Travel & Accomodation Expenses	11,201.00
Overhead Adjustment Account	21,005.00
<b>Total Expenditure</b>	<b>1,26,032.00</b>
<b>Unutilized Grant Balance (Transferred to Balance Sheet)</b>	-
<b>*Total Capital Expenditure Grant (transferred to Capital Fund)</b>	-

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**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

**Reg.No:61/IV/2016, XX/1229, Near Town Hall,**

**Perumbavoor, Kerala, India - 683542**

**Schedule 11: Gram Vikas Arghyam Project - Bandhu Shramik Seva Kendra - A Resource for Migrant Workers (BSSK)**

<u>Particulars</u>	<u>Amount (Rs.)</u>
Balance at the beginning of the year	-
Add : Receipts During The Year	4,50,000.00
Less: Grant Receivable	-
<b>Total Grant in Aid</b>	<b>4,50,000.00</b>
<b>A)Expenditure Incurred on Project</b>	<b>64,225.33</b>
Consultant Charges	1,700.00
Electricity Charges	433.33
Insurance Expense	452.00
Rent	4,333.33
Salary	48,000.00
Telephone & Communication Expenses	566.67
Travel Expenses	1,398.00
Water Charges	200.00
Overhead Adjustment Account	7,142.00
<b>B)Capital Expenditure Incurred on Project</b>	<b>2,32,920.00</b>
Desktop	35,590.00
Laptop	41,790.00
Chair	10,200.00
Executive Chair	11,900.00
Pedestel	11,600.00
Table	13,600.00
Cupboard	16,590.00
Invertor and Battery	21,500.00
Mobile	8,450.00
Printer	21,500.00
Television	32,300.00
Water Dispenser	7,900.00
<b>Total Expenditure</b>	<b>2,97,145.33</b>
<b>Unutilized Grant Balance (Transferred to Balance Sheet)</b>	<b>1,52,854.67</b>
<b>*Total Capital Expenditure Grant (transferred to Capital Fund)</b>	<b>2,32,920.00</b>

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# CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Reg.No:61/IV/2016, XX/1229, Near Town Hall,

Perumbavoor, Kerala, India - 683542

## Schedule 12: Gram Vikas - UNDP : Social Protection Project

Particulars	Amount (Rs.)
Balance at the beginning of the year	-
Add : Receipts During The Year	4,40,000.00
Less: Grant Receivable	-
<b>Total Grant in Aid</b>	<b>4,40,000.00</b>
Subsistence Allowance- Benoy Peter	1,40,000.00
Salary- Shachi Ketan Sanghvi	46,939.00
<b>Total Expenditure</b>	<b>1,86,939.00</b>
Unutilized Grant Balance (Transferred to Balance Sheet)	-
<i>*Total Capital Expenditure Grant (transferred to Capital Fund)</i>	

## Schedule 13: International Labour Organization (ILO) - Policy Paper Project

Particulars	Amount (Rs.)
Balance at the beginning of the year	-
Add : Receipts During The Year	4,44,050.00
<b>Total Receipts</b>	<b>4,44,050.00</b>
Professional Fee -Aajeevika Bureau	2,07,000.00
<b>Total Expenditure</b>	<b>2,07,000.00</b>

## Schedule 14 : Aajeevika Bureau, Udaipur - Mobile Clinic Project

Particulars	Amount (Rs.)
Balance at the beginning of the year	-
Add : Receipts During The Year	2,00,000.00
Less: Grant Receivable	-
<b>Total Grant in Aid</b>	<b>2,00,000.00</b>
Expenditure Incurred on Project	-
<b>Total Expenditure</b>	<b>-</b>
Unutilized Grant Balance (Transferred to Balance Sheet)	2,00,000.00
<i>*Total Capital Expenditure Grant (transferred to Capital Fund)</i>	-

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**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

Reg.No:61/IV/2016, XX/1229, Near Town Hall,

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**Schedule 15: Centre for Heritage Environment and Development - Housing Policy Project**

<u>Particulars</u>	<u>Amount (Rs.)</u>
Balance at the beginning of the year	-
Add : Receipts During The Year	-
<b>Total Receipt</b>	-
Professional Fees	12,000.00
Travel Expenses	983.00
<b>Total Expenditure</b>	<b>12,983.00</b>

**Schedule 16: COVID Relief Project**

<u>Particulars</u>	<u>Amount (Rs.)</u>
Expenditure Incurred on Purchase of :	
Mask	50,000.00
Gloves	14,000.00
PPE Kit	2,11,200.00
<b>Total Expenditures</b>	<b>2,75,200.00</b>

**Schedule 17: Knowledge Centre**

<u>Particulars</u>	<u>Amount (Rs.)</u>
Expenditure Incurred :	
Professional Fees - Shanti Sasikumar	42,000.00
<b>Total Expenditures</b>	<b>42,000.00</b>

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**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

Reg.No:61/IV/2016, XX/1229, Near Town Hall,

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**Schedule 18: Administration & Other Expenditure**

<u>Particulars</u>	<u>As at 31<sup>st</sup> March</u>	
	<u>2021</u>	<u>2020</u>
Accounting Charges	25,000.00	15,000.00
Advertisement Charges	2,250.00	2,655.00
Audit Charges	12,000.00	10,000.00
Bank Charges	3,737.65	1,479.91
Cleaning Charges	15,321.08	-
Consumables - Mobile Clinic	289.00	-
Electricity Charges	4,992.67	2,264.00
Insurance Expense	904.00	-
Office Expense	16,054.64	18,140.22
Photography Expenses	240.00	-
Postage & Courier	1,930.00	1,346.90
Pre Incorporation Expenses W/off	9,564.00	9,563.00
Printing and Stationary	8,429.41	9,250.64
Professional Fees	15,000.00	1,12,120.00
Rates and Taxes	1,702.87	9,285.98
Rent	1,64,416.67	1,39,500.00
Repairs and Maintenance	23,924.34	55,121.68
Salary	6,51,988.00	6,83,145.00
Subsistence Allowances	1,90,000.00	-
Telephone & Communication Expenses	15,916.77	7,628.00
Training and Meeting Expenses	10,486.00	6,093.00
Travel & Accommodation Expenses	26,103.00	63,219.00
Water Charges	150.00	-
Welfare Fund Contribution	270.00	-
<b>Total Expenditure</b>	<b>12,00,670.10</b>	<b>11,45,812.33</b>

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**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

**Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
Perumbavoor, Kerala, India - 683542**

**ANNEXURE**

**Corpus Contribution Mangalore Refinery & Petrochemicals Ltd Mobile Medical unit**

<u>Particulars</u>	<u>Amount (Rs.)</u>
Balance at the beginning of the year	36,88,155.00
Add : Receipts During The Year	3,08,672.00
Total corpus fund	39,96,827.00
Capital Expenditure Incurred on MRPL Project Mobile Medical Unit (Bandhu Clinic)	39,95,448.25
Balance transfered to Corpus Fund	1,378.75
<i>*Total Capital Expenditure on Corpus Donation (transferred to Capital Fund)</i>	39,96,827.00

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# CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Reg.No:61/IV/2016, XX/1229, Near Town Hall,

Perumbavoor, Kerala, India - 683542

## BALANCE SHEET- (FC ACCOUNT) FROM 18.03.2021 TO 31.03.2021

LIABILITIES	Sch. No.	As at 31st March 2021	As at 31st March 2020	ASSETS	Sch. No.	As at 31st March 2021	As at 31st March 2020
Reserves & Surplus	A	358.30	-	Fixed Assets		-	-
		-	-	Cash in Banks	B	358.30	-
Total		358.30	-	Total		358.30	-

As per our report of even date attached

Schedule : Significant Accounting Policies & Notes on Accounts

Aluva

24.11.2021

UDIN:21218400AAAAFH1280

For SAV R & ASSOCIATES

Chartered Accountants

FRN: 019420S

Sheela Benny, BSc, FCA

Mg. Partner: M. No: 218400



For CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Benoy Peter

Secretary

Bijoy M Poulse

Treasurer



# CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
Perumbavoor, Kerala, India - 683542

## INCOME AND EXPENDITURE STATEMENT-(FC ACCOUNT) FOR THE PERIOD FROM 18.03.2021 TO 31.03.2021

Amounts in Rs.				
EXPENDITURE	For the Period Ending on 31.03.2021	For the Period Ending on 31.03.2020	INCOME	For the Period Ending on 31.03.2021
Project Expenses	-	-	Grants/Contribution/Professional Income	-
Other expenses	826.00	-	Expenditure Over Income Carried to Balance Sheet	826.00
Bank Charges (From 18.03.2021 to 31.03.2021)				
<b>Total</b>	<b>826.00</b>	<b>-</b>	<b>Total</b>	<b>826.00</b>

As per our report of even date attached

Schedule : Significant Accounting Policies & Notes on Accounts

For SAVR & ASSOCIATES  
Chartered Accountants

Aluva

24.11.2021

UDIN:21218400AAAAFH1280

ARN: 0194205

Sabeela Benny, BSc, FCA

Mg. Partner M. No: 218400



For CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Benoy Peter  
Secretary

Bijoy M Poullose  
Treasurer





# CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
Perumbavoor, Kerala, India - 683542

## RECEIPTS AND PAYMENT-(FC ACCOUNT) FOR THE PERIOD FROM 18.03.2021 TO 31.03.2021

RECEIPTS	Amounts in Rs		PAYMENTS	Amounts in Rs	
Opening Balance					
Union Bank Perumbavoor A/c - 6208	1,184.30		Bank Charges	826.00	
(FCRA Utilization Account)					
Cash-in-hand	-	1,184.30	Closing Balance		826.00
			Union Bank Perumbavoor A/c - 6208	358.30	
			(FCRA Utilization Account)		
			Cash in hand	-	358.30
Total		1,184.30	Total		1,184.30

As per our report of even date attached

Schedule : Significant Accounting Policies & Notes on Accounts

For SAVR & ASSOCIATES  
Chartered Accountants  
FRN: 019420S

Aluva

24.11.2021

UDIN:21218400AAAAFH1280

Sheela Benny: BSc, FCA  
Mg. Partner M. No: 218400



For CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT.

*Benoy Peter*

Benoy Peter  
Secretary

*Bijoy M Poulouse*

Bijoy M Poulouse  
Treasurer



**CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
Perumbavoor, Kerala, India - 683542

**SCHEDULES FORMING PART OF THE BALANCE SHEET-(FC ACCOUNT)****Schedule A : Capital Fund (FC Account)**

<u>Particulars</u>	<u>As at 31<sup>st</sup> March</u>	
	<u>2021</u>	<u>2020</u>
<b>General Reserve Fund</b>		
Balance at the beginning of the year	-	-
Add: Balance from Union Bank Perumbavoor A/c - 6208 as on 18.03.2021	1,184.30	-
Add : Income Over Expenditure For the Current Year	(826.00)	-
Balance at the end of the year	358.30	-

**Schedule B:Cash & Bank Accounts (FC Account)****Amounts in Rs**

<u>Particulars</u>	<u>As at 31<sup>st</sup> March</u>	
	<u>2021</u>	<u>2020</u>
<b>Bank Accounts (From 18.03.2021 to 31.03.2021)</b>		
Union Bank Perumbavoor A/c - 6208 ( FCRA Utilization Account )	358.30	-
State Bank of India New Delhi Main Branch A/c - 39966513132 ( FCRA Donor Account )	-	-
<b>Total</b>	<b>358.30</b>	<b>-</b>

**Notes:**

A) The balance of Rs.358.30 held in the Union Bank Perumbavoor A/c - 6208 ( FCRA Utilization Account ), is the balance of Domestic fund deposited by CMID for opening this account, net off bank charges.

B) The bank account with State Bank of India New Delhi Main Branch A/c - 39966513132 ( FCRA Donor Account ), has NIL balance, as NO foreign contribution received by CMID during the financial year.

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# **CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT**

**Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
Perumbavoor, Kerala, India - 683542**

## **Schedule: SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

### **1. Significant Accounting Policies**

**The significant Accounting Policies followed by the trust are as stated below:**

CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT (hereinafter referred to "the Trust") is functioning in the State of Kerala, INDIA. The Trust advocates for and promotes social inclusion of migrant workers. CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT is registered as a Charitable Trust (Reg. No: 61/IV/2016) in India. CMID is registered with Income Tax Department under section 12A & 80G of Income Tax Act 1961. CMID had been granted registration under Foreign Contribution Regulation Act (FCRA) with effect from 18.03.2021.

#### **a ) General**

The Financial Statements have been prepared on the historical cost convention. These statements have been prepared in accordance with the generally accepted accounting principles and the applicable mandatory accounting standards. The preparation required adoption of estimates and assumptions that can affect the reported amounts of revenue and expenditure and the assets and liabilities as well as the disclosure of contingent liabilities.

#### **b) Fixed Assets & Depreciation**

The Fixed Assets are stated at their original cost of acquisition including taxes, duties, freight and other incidental expenses relating to the acquisition and installation of the concerned assets. The sponsorship /grant received against specific assets, if any have been adjusted against the cost incurred for generating the respective asset.

Depreciation has been provided on Fixed Assets under Written Down Value method at the rates and in the manner prescribed under the Income Tax Act, 1961.

As per the Technical Guide on Accounting for Not-for-Profit Organizations (NPOs) issued by ICAI, depreciation on funded assets has been accounted in Income and Expenditure Account and Capital Expenditure Grant Account under Capital Fund account has been appropriated proportionately to Income and Expenditure account to the extent of depreciation amount. Depreciation claim on funded assets gets nullified in Income and Expenditure Account.

#### **d) Revenue Recognition**

All Incomes are recognized on receipt basis.





## CENTRE FOR MIGRATION AND INCLUSIVE DEVELOPMENT

Reg.No:61/IV/2016, XX/1229, Near Town Hall,  
Perumbavoor, Kerala, India - 683542

### e) Receipts

Major contributions received by the trust are in the nature of Revenue as well as capital. Revenue receipts comprise of Grant in Aid, Contributions, Professional Fees, Donations, etc. All revenue grants received are treated as income and disclosed in Income and Expenditure Account. Donations received with the specific Direction/Institution from the donor are treated as corpus receipts. Provision has been created in Accounts for unutilized grant account and this is shown as a liability in Balance Sheet.

### f) Employee Benefits

There are no employees who are eligible for Statutory Employee Benefit Schemes.

### g) Investments

Investments that are readily realizable and intended to be held for not more than a year, if any are classified as current investments. All other investments, if any are classified as long term investments.

### h) Income Tax

Income Tax had been calculated as per the provisions of Income Tax Act, 1961.

### i) Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating leases. Operating lease payments, if any are recognized as an expense in the Income and Expenditure account on a straight line basis.

### j) Impairment of Assets

The trust assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the trust estimates the recoverable amount of the asset. If such recoverable amount of the asset or recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the income and expenditure account. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.



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### k) Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the trust has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits, if any) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements. A Contingent Asset is neither recognized nor disclosed in the financial statements.

2. In the opinion of the Trustees, the current assets, loans & advances will realize a value not less than the amounts stated in the Balance Sheet, if realized in the ordinary course of business.
3. The balance with the banks in current accounts was confirmed by the respective banks.
4. Contingent liabilities, if any not provided for in the Accounts.
5. Auditor's remuneration includes Fees for Audit only.
6. In this financial year total depreciation calculated Rs.6,71,507.31 and of this amount Rs. 6,27,548.99 is related funded assets, has been transferred to Capital Expenditure Account under Capital Fund as per above mentioned policy.
7. A CSR contribution of Rs.3,08,672.00 was received during this financial year from M/s Mangalore Refinery and Petrochemicals Limited for the acquisition of a Mobile Medical Unit. The setting up of the mobile medical unit is completed and the same shown in financial statements as Mobile Medical Unit under Funded Fixed Assets.
8. A contribution of Rs.2,32,920.00 was received from Gram Vikas for the purpose of acquiring fixed assets.
9. A contribution of Rs of Rs 14,00,000.00 was received from M/s Evangelical Social Action Forum (ESAF) solely for supporting the running and operation of the Mobile Medical Unit. This is in addition to the contribution of Rs.6,00,000.00 which was received during the previous financial year.
10. The balance of Rs.358.30 held in the Union Bank Perumbavoor A/c - 6208 (FCRA Utilization Account), is the balance of Domestic fund deposited by CMID for opening this account, net off bank charges.



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11. The bank account with State Bank of India New Delhi Main Branch A/c - 39966513132 (FCRA Donor Account), has NIL balance, as NO foreign contribution received by CMID during the financial year.
12. Figures for the previous year have been re-grouped/re-classified to confirm to this year's grouping/classification.

Aluva

24.11.2021

UDIN:21218400AAAAFH1280

For SAVR & ASSOCIATES  
Chartered Accountants

FRN: 019420S

Shreela Benny. BSc, FCA

Mg. Partner M. No: 218400



For CENTRE FOR MIGRATION AND  
INCLUSIVE DEVELOPMENT

Secretary

For CENTRE FOR MIGRATION AND  
INCLUSIVE DEVELOPMENT

Treasurer

