

G.M. OKA & CO.
CHARTERED ACCOUNTANTS
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AUDITORS' REPORT

**Name of the Society: ADVENTIST DEVELOPMENT AND RELIEF
AGENCY**

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **ADVENTIST DEVELOPMENT AND RELIEF AGENCY** which comprise the Balance Sheet as at March 31, 2018, and the Statement of Income and Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENTS RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITORS RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2018 AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

SCHEDULE: IX: NOTES TO ACCOUNTS

A: ACCOUNTING POLICIES

- i) Excess expenditure over donor's commitment not receivable, in respect of designated projects, are treated as expenses of the society and accordingly charged to Income and Expenditure Account.
- ii) Assets acquired out of specific donations received for that purpose are capitalized in the books by appropriate credit to Capital Reserve. Depreciation on such assets is charged to Income and Expenditure Account.
- iii) Depreciation on assets is charged according to W.D.V. method as under:

Furniture	18.10%
Computer	40.00%
Vehicles	25.89%
Other Assets	13.91%
- iv) Transactions in Foreign currency bank account have been recorded as per the rate of exchange prevailing at the time of credit/debit of transactions in the bank account.

B: OTHER NOTES:

- (i) Confirmation of balance/statement of accounts in respect of receivables and payables has not been received in all cases.
- (ii) Foreign Contribution funds received and are disbursed to local bank accounts for implementation of projects. Disbursements to local bank accounts have been shown as utilization in these accounts. The related closing balances in local accounts and utilization from such local bank accounts have not been incorporated in the books of accounts.



OPINION

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2018;
- b) In the case of the Profit and Loss Account, of the profit for the year ended on that date; and

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We further report that:

- a) We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of accounts as required by the law have been kept by the Society so far as appears from our examination of those books.
- c) In our opinion, the Balance Sheet and the Income and Expenditure Account dealt with by this report comply with the Accounting Standards issued by the Institute of Chartered Accountants of India to the extent they are applicable to societies registered under The Societies Registration Act, 1860.
- d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by the Societies Registration Act, 1860 in the manner so required read together with other notes thereon **subject to annexure to audit report attached** give true and fair view in conformity with the accounting principles generally accepted in India.

FOR G. M. OKA & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No.107185 S



(A. S. ALVA)
PARTNER
MEMBERSHIP NO. 17386

PLACE: PUNE
DATE: 7 SEP 2018



ADVENTISTS DEVELOPMENT AND RELIEF AGENCY

ANNEXURES ATTACHED TO AND FORMING PART OF THE AUDIT REPORT:-

1]: EARMARKED FUNDS: -

The Earmarked Funds Includes Following Funds

Sr. No.	Particulars	(')
1	Building Fund	51,17,000.00
2	Vehicle Reserve	29,27,797.68
3	Capacity Building Fund	36,851.74
4	Project Shortfall Fund	39,915.74

We have observed that the funds appearing in the books as above remain unutilized during the year and carried forward in the books.

(B) MISCELLANEOUS RECEIVABLE :- (') 3,87,876.00

A party wise list of receivables with ageing is available. However in the absence of sufficient details of receivables explaining the nature of these receivables and lack of confirmation from concerned parties, we are unable to agree about the recoverability of the dues. A Detailed review of individual balances is needed to be done to decide the correct recoverability of each of the dues and to write off the balances which are found to be no longer recoverable.



ADVENTIST DEVELOPMENT AND RELIEF AGENCY

45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

Expenditure	Sch.	Amount (')	Income	Sch.	Amount (')
To Administrative Expenses	VII	5,752,061.79	By Recovery from Projects		7,237,888.60
To Workers Sal. & Allowances		9,414,080.00	By Other Income	VIII	3,340,299.91
To Depreciation	VI	320,374.06	By ADRA HQ & SUD Appropriation		2,417,808.00
			By Bank Interest		1,136,565.60
			By Excess of Expenditure over Income		1,353,953.74
TOTAL (')		15,486,515.85	TOTAL (')		15,486,515.85

Accounting Policies 11 IX

AUDITORS' REPORT :

As per our report of even date attached.

FOR G.M. OKA & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. : 107185 S



A.S. Alva

(A.S. ALVA)
PARTNER
Membership No.: 17386

PLACE : PUNE
DATE : - 7 SEP 2018

DIRECTORS

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ADVENTIST DEVELOPMENT AND RELIEF AGENCY

45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA

BALANCE SHEET AS AT 31ST MARCH 2018

Liabilities	Sch.	Amount (')	Amount (')	Assets	Sch.	Amount (')
Capital Reserve :				Cash & Bank Balances	IV	17,830,181.66
Balance as per last year				Amount Due from Sponsoring Agencies Towards Projects	II	2,784,947.66
Balance Sheet		184,527.91		Earmarked Funds	III	-
Add : Prior Period Adjustment				Other Receivables	V	2,576,121.02
Less : Transferred to Income & Expenditure Account		-	184,527.91	Fixed Assets	VI	1,161,540.17
Current Liabilities & Provisions	I		1,110,053.59			
Designated Projects	II		106,569.00			
Earmarked Funds	III		11,905,646.20			
Income & Expenditure ACCOUNT						
Balance as per last year						
Balance Sheet		12,399,947.55	-			
Add : Income for the year		(1,353,953.74)	11,045,993.81			
TOTAL (')			24,352,790.51	TOTAL (')		24,352,790.51

Accounting Policies

IX

AUDITOR'S REPORT

As per our report of even date attached.

FOR G.M. OKA & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. : 107185 S

(A.S. ALVA)
PARTNER
MEMBERSHIP NO. 17386

PLACE : PUNE

DATE : - 7 SEP 2018



per Mr.

Mr.

ADVENTIST DEVELOPMENT AND RELIEF AGENCY
45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA

**SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET
AS AT 31ST MARCH, 2018**

SCHEDULE : I : CURRENT LIABILITIES

Particulars	AS ON 31.3.2018 Amount (')	AS ON 31.3.2017 Amount (')
ADRA Asia Regional Office	978,416.72	1,311,299.17
HQ Payables	94,320.87	
P.F. Payable	33,186.00	
M Power Jobs Services Pvt. Ltd.	4,130.00	
SRI Durga Security Services		20,352.00
Courier Expenses Payable		336.00
Advance to Employees		61,022.00
Communication Expenses Payable	0.00	3,477.00
TOTAL (')	1,110,053.59	1,396,486.17



Joel Ray

W. Singh

ADVENTIST DEVELOPMENT AND RELIEF AGENCY
45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA
Schedules attached to and forming part of the Balance Sheet as at 31/03/2018
Schedule II - Designated Funds

(Amount in Rs.)

Name of the Project	Opening Balances as on 01/04/2017		Project Income during the year (Net activity)	Utilisation of Funds during the year (Net activity)	Transfer / Adjustments		Balance as on 31/03/2018	Closing Balances As On 31/03/2018	
	Balance to be spent	Receivable from Sponsor			Debit	Credit		Balance to be spent	Receivable from Sponsor
FCRA PROJECTS									
AF NICRA	630,425.41	-		630,425.41			-	-	-
Bihar Flood 2016	20,158.00	-		20,158.00			-	-	-
Banega Swach India (BSI Phase II)	-	1,853,802.79	1,853,802.79				-	-	-
Banega Swach India (BSI Phase III)	-			140,948.00			(140,948.00)	-	140,948.00
CGPP OCT2016 - SEPT2017	-	392,119.00	392,119.00				-	-	-
CGPP OCT2017 - SEPT2018	-			1,249,279.57			(1,249,279.57)	-	1,249,279.57
GLOBAL FUND NEW FUNDING MODEL	-	411,195.66		43,162.34			(454,358.00)	-	454,358.00
GUBAL PROJECT	-	-	106,569.00				106,569.00	106,569.00	-
Help a child help the world	-	25,941.75	25,941.75				-	-	-
Lebara 2	-	366,227.54	25,000.00				(341,227.54)	-	341,227.54
LESS PROJECT	515,530.05	-		515,530.05			0.00	0.00	-
LESS 2		-		599,134.55			(599,134.55)	-	599,134.55
LESS Project	2,458,382.99	-		2,458,382.99			-	-	-
Livelihood Support for Refugees	-	23,083.28	23,083.28				-	-	-
PLANR	-	523,167.75	523,167.75				-	-	-
TAMIL NADU FLOOD RECOVERY (L&T) 20	-	81,309.76	81,309.76				(0.00)	-	0.00
THE AMMADO FOUNDATION	71,799.37	-		71,799.37			-	-	-
UNICEF WEST BENGAL POLIO	434,640.54	-		434,640.54			-	-	-
TOTAL PROJECTS	4,130,936.36	3,676,847.53	3,030,993.33	6,163,460.82	-	-	(2,678,378.66)	106,569.00	2,784,947.66



(G) Singh

ADVENTIST DEVELOPMENT AND RELIEF AGENCY

45 KUSUM MARG, H-BLOCK, DLF PHASE-1

GURGAON - 122001, HARYANA

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET**AS AT 31ST MARCH, 2018****SCHEDULE : VI: FIXED ASSETS**

(Amount in `)

Particulars	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	As on 1.04.2017 Amount (`)	Additions during the year Amount (`)	Deductions during the year Amount (`)	Adjustments made during the year Amount (`)	As on 31.03.2018 Amount (`)	As on 1.04.2017 Amount (`)	For the year Amount (`)	Deductions during the year Amount (`)	Adjustments made during the year Amount (`)	As on 31.03.2018 Amount (`)	As on 31.03.2018 Amount (`)	As on 31.03.2017 Amount (`)
Furniture & Equipments	2,670,706.59	20,000.00	-	-	2,690,706.59	1,527,512.23	143,862.70	-	-	1,671,374.93	1,019,331.66	1,143,194.36
Computers	554,155.67	-	-	-	554,155.67	449,302.50	121,141.32	-	-	570,443.82	(16,288.15)	104,853.17
Vehicles	860,396.00	-	-	-	860,396.00	646,529.30	55,370.04	-	-	701,899.34	158,496.66	213,866.70
TOTAL (`)	4,085,258.26	20,000.00	-	-	4,105,258.26	2,623,344.03	320,374.06	-	-	2,943,718.09	1,161,540.17	1,461,914.23



SCHEDULE : IV : CASH AND BANK BALANCES.

Particulars	AS ON 31.3.2018 Amount (')	AS ON 31.3.2017 Amount (')
Petty Cash	-	-
Axis - ADRA India (Admin) # 465205	2,282,592.74	1,122,796.98
Axis - Help A Child Help The World # 400041	99,401.06	121,272.16
Kotak Bank - ADRA India Gratuity # 501398	3,987,186.93	3,980,389.93
Axis - 10+Plan Project - # 115981	12,778.74	13,590.59
Kotak Bank - Depreciation Fund - # 378867	1,098,096.00	1,035,572.00
HDFC BANK - ADRA INDIA # 7610	248,357.03	239,397.03
Kotak - ADRA India Admin # 9783	357,335.38	831,330.38
KOTAK BANK-FCRA # 4564	450,569.78	2,145,278.90
Fixed Deposit - Building Fund	4,922,347.00	7,242,506.00
Fixed Deposit - Project Short Fall Fund	1,305,107.00	1,220,383.00
Fixed Deposit - Admin Fund		2,109,072.00
Fixed Deposit - Vehicle Reserve	3,066,410.00	2,863,727.00
TOTAL (')	17,830,181.66	22,925,315.97



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SCHEDULE : V : OTHER RECEIVABLES

Particulars	AS ON 31.3.2018 Amount (')	AS ON 31.3.2017 Amount (')
Southern Asia Division		161,676.18
ADRA International		774,429.51
ADRA Germany		251,952.67
Northern India Union	14,075.00	14,075.00
Staff Advance (Exhibit 1)	-	384.00
Rent Deposit - Finance Director	46,000.00	46,000.00
RENT DEPOSIT - COUNTRY OFFICE	140,750.00	140,750.00
Miscellaneous Receivables (Exhibit 2)	387,876.00	387,876.00
TDS Interest Receivable	693,020.02	769,459.20
Innovative Financial Advisores Pvt. Ltd	1,274,400.00	
BAREILY CGPP RENT DEPOSIT	20,000.00	
TOTAL (')	2,576,121.02	2,546,602.56



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY
SCHEDULES ATTACHED TO & FORMING PART OF THE INCOME &
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018
SCHEDULE : VII : ADMINISTRATIVE EXPENSES

Particulars	Amount (')
Staff Insurance (AD&D+Med)	128,146.00
Year End Bonus	50,000.00
Travel - National	89,685.00
Travel - Domestic Ground	180.00
Travel - International	807,547.00
Staff Training & Development	27,500.00
PR/Meetings/Entertainment	90,837.00
Recruitment Costs	10,030.00
Contingency Cost	26,073.75
Programme Department Expenses	107,186.00
Board Meeting Expenses	61,987.00
Audit and Legal Fees	196,843.00
Audit Fee	98,575.00
Bank Charges	2,604.12
Bad Debts	1,188,058.36
Overhead expenses	342,685.56
Office Supplies	115,353.00
Courier Cost	4,631.00
Communication	269,944.00
Annual Report	67,938.00
Web Page Development	1,300.00
Office Rent and Utilities	1,700,097.00
Equipment Repair & Maintenance	245,761.00
Vehicle - Fuel	25,785.00
Vehicle - Repairs and Maintenance	14,923.00
Vehicle - Insurance	6,966.00
Generator Repairs & Maintenance	71,426.00
TOTAL (')	5,752,061.79

SCHEDULE : VIII : OTHER INCOME	
Particulars	Amount (')
Overhead Income	1,468,918.42
Miscellaneous Income	1,871,381.49
TOTAL (')	3,340,299.91



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY

**EXHIBITS ATTACHED TO AND FORMING PART OF
THE BALANCE SHEET AS AT 31ST MARCH, 2018**

ADVENTIST DEVELOPMENT AND RELIEF AGENCY

EXHIBIT: 1: STAFF ADVANCE

Particulars	AS ON 31.3.2018 Amount (')	AS ON 31.3.2017 Amount (')
Priyesh Masih		384.00
TOTAL (')	-	384.00

EXHIBIT: 2 : MISC. RECEIVABLE

DATE	Particulars	REF	AS ON 31.3.2018 Amount (')	Yealy Total	Year
31-03-2008	TO COR BV 512 & 516	JV 263	1,460.00		
31-03-2008	ADJUSTING ENTRY	JV 280	15,972.00	17,432.00	2008
31-03-2009	RECONCILIATION WITH GFM	BV 757	12,000.00	12,000.00	2009
31-03-2011	TO ALLEVIATE-NEW SERVER	BV 0757	149,555.00	149,555.00	2011
28-08-2012	GUA-BAGDOGRA RAKESH KUMR	JV 0235	4,050.00		
31-08-2012	HOTEL STAY ADV KASHMIR	BV 0365	98,910.00		
31-08-2012	CGPP REVIEW KASHMIR	BV 0387	20,667.00		
24-09-2012	VV FAMILY SUPPORT	BV 0503	10,000.00		
25-09-2012	HOUSE AGREEMENT	BV 0504	19,200.00		
31-10-2012	AIR TICKET BOOKED	JV 0353	12,800.00		
30-11-2012	AIR TICKET BOOKING	JV 0374	17,300.00		
04-12-2012	SALARY FOR NOV'12	BV 0699	25,962.00	208,889.00	2013
			387,876.00	387,876.00	



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ADVENTIST DEVELOPMENT AND RELIEF AGENCY
45 KUSUM MARG, H-BLOCK, DLF PHASE-1
GURGAON - 122001, HARYANA

Schedules attached to and forming part of the Balance Sheet as at 31/03/2018
Schedule III - Earmarked Funds

(Amount in Rs.)

Name of the Project	Opening Balances as on 01/04/2017		Project Funds and Other Income during the year	Utilisation of Funds during the year	Transfer / Adjustments		Balance as on 31/03/2018	Closing Balances As On 31/03/2018	
	Balance to be spent	Receivable from Sponsor			Debit	Credit		Balance to be spent	Receivable from Sponsor
Capacity Building	36,851.74	-					36,851.74	36,851.74	-
Gratuity Fund	3,733,721.38	-	823,011.00	788,680.00			3,768,052.38	3,768,052.38	-
Office Upgradation	29,383.66	-		19,300.00			10,083.66	10,083.66	-
Social & Spiritual Funds	-		30,339.00	29,125.00			1,214.00	1,214.00	-
Development Fund	-						-	-	-
Disaster Response Fund	-						-	-	-
Vehicle Reserve	3,027,797.68	-		100,000.00	-	-	2,927,797.68	2,927,797.68	-
Fund for project shortfall	546,897.84	-		506,982.10	-	-	39,915.74	39,915.74	-
IDE Rent Fund	7,130.00	-		2,399.00	-	-	4,731.00	4,731.00	-
Office Building Fund-	5,117,000.00						5,117,000.00	5,117,000.00	-
TOTAL Earmarked Funds	12,498,782.30	-	853,350.00	1,446,486.10	-	-	11,905,646.20	11,905,646.20	-



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ADVENTIST DEVELOPMENT RELIEF AGENCY

45 KUSUM MARG, H-BLOCK, DLF PHASE-1

GURGAON - 122001, HARYANA

Previous Year Ended : 31.3.2017**Status : Trust****Assesment Year : 2017 - 2018****PAN: AAATA1264E**

A. Income Available		
A.1 Gross Income As Per Income & Expenditure A/c		
Recovery From Projects	7,237,889	
Other Income	3,340,300	
Appropriation from SERVSDA	-	
Appropriation from ADRA HQ	2,417,808	
Bank Interest	1,136,566	14,132,562
A.2 Amounts Directly Credited to Funds		853,350
A.3 Gains On Account of Disposal of Capital Assets		-
A.4 Others		-
A.5 Amount Of Designated Funds to the Extent Of Utilisation		6,163,461
Total Funds Available (A)		21,149,373
B. Income Applied/Utilised		
B.1 Total Expenditure As Per Income & Exp A/c		
(Excluding Dep/Loss on disposal of Capital Assets/all transfers / allocations etc)		15,166,142
B.2 Amounts Directly Debited to Funds		1,446,486
B.3 Assets Acquired (Including Loss on Disposal of Assets)		20,000
B.4 Others		-
B.5 Utilisation of Designated Funds		6,163,461
Total Funds Utilised (B)		22,796,089
C Surplus/ (Deficit) (A-B)		(1,646,716)
D 85% of Total fund Available (85% of Total of A)		17,976,967
E Shortfall Or Excess (D-B)		(4,819,122)
F Funds to Be Accumulated (E-C)		-
G Accumulated / Set Aside :		
a. As Per Income & Exp A/c	-	
b. Accumulated directly to the Specific Funds	-	
c. Others	-	
H Accumulation to be Shown in Form 10, 10B Must equal to "G"		



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