



## PHILLIPOS & Co.

P. B. No. 534, No. 47, M-FLOOR  
WHEELER ROAD, COX TOWN  
BANGALORE - 560 005

## CHARTERED ACCOUNTANTS

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: phillipos@vsnl.net

### Independent Auditor's Report

To  
**The General Body,  
COLLECTIVE ACTION FOR BASIC RIGHTS FOUNDATION**

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

We have audited the accompanying financial statements of **COLLECTIVE ACTION FOR BASIC RIGHTS FOUNDATION** which comprise the Balance Sheet as at March 31, 2015 and the Income & Expenditure Account for the year then ended, and a summary of significant accounting policies.

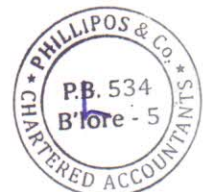
#### **Management's Responsibility for the Financial Statements:**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position of the society. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's 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 society



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.

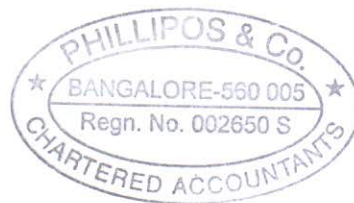
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements 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 **COLLECTIVE ACTION FOR BASIC RIGHTS FOUNDATION** as at March 31, 2015;
- b) in the case of the Income and Expenditure Account, of the **Excess of Income over Expenditure** for the year ended on that date.

For PHILLIPOS & Co.  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 002650S



Place: Bangalore  
Date: 8-05-2015

A handwritten signature in blue ink, consisting of a stylized 'B' followed by a horizontal line and a vertical line.

B.ISSAC  
PARTNER  
Mem. No.027621

**Collective Action for Basic Rights Foundation**  
**Balance Sheet as at**

(Amount in ₹)

| LIABILITIES  | SCH | 31.03.2015 | 31.03.2014 |
|--|-----|------------|------------|
| Capital Fund   | 1   | 180.00     | 170.00     |
| General Fund   | 2   | 97,855.52  | 6,691.00   |
| Specified Grant<br>( From Caritas india 2014/008/342 ) | 3   | 63,821.00  | -          |
| <b>TOTAL</b>   |     | 161,856.52 | 6,861.00   |
| ASSETS   |     | 31.03.2015 | 31.03.2014 |
| Current Assets, Loans & Advances:                      |     |            |            |
| Cash and Bank Balances                                 |     |            |            |
| State Bank of Mysore - Cooke Town Branch, B'lore       |     | 160,418.00 | 1,439.00   |
| State Bank of India                                    |     | -          | 5,422.00   |
| Karur Vysya Bank                                       |     | 1,438.52   | -          |
| <b>TOTAL</b>   |     | 161,856.52 | 6,861.00   |

As per our report of even date attached  
 For Phillipos & Co.,  
 Chartered Accountants  
 Firm Registration No.: 002650S

For Collective Action for Basic Rights Foundation

  
 President



B. Issac  
 (Partner)  
 Membership No.: 027621



  
 Treasurer

  
 Secretary

PLACE: Bangalore  
 DATE : 8/05/2015

**Collective Action for Basic Rights Foundation**  
**Income and Expenditure Account for the Period Ended**

(Amount in ₹)

| INCOME   | SCH | 31.03.2015        | 31.03.2014        |
|--|-----|-------------------|-------------------|
| By Contribution received for Training Programme      |     | 552,500.00        | 597,500.00        |
| By Contribution received                             |     | 213,200.00        | 93,074.00         |
| By Donation received                                 |     | -                 | 15,534.00         |
| By Bank Interest                                     |     | 8,800.00          | 3,972.00          |
| By Annual Fees                                       |     | 1,600.00          | 1,600.00          |
| By Miscellaneous Income                              |     | 520.00            | 736.00            |
| By Excess of Expenditure Over Income for the period  |     | -                 | 18,760.00         |
| <b>TOTAL</b>   |     | <b>776,620.00</b> | <b>731,176.00</b> |
| EXPENDITURE  |     | 31.03.2015        | 31.03.2014        |
| To Training Cost Incurred                            |     | 552,500.00        | 597,500.00        |
| To Facilitation Visit and RBM Workshop - Thiruvallur |     | -                 | 5,236.00          |
| To Facilitation Visit and RBM Workshop - Yavatmal    |     | -                 | 3,600.00          |
| To Facilitation Visit and RBM Workshop - Hassan      |     | -                 | 2,959.00          |
| To Facilitation Visit - PGSS Gorakpur                |     | -                 | 2,720.00          |
| To Facilitation Visit - PMSSS Pondicherry            |     | -                 | 1,750.00          |
| To Facilitation Visit - Chattisgarh                  |     | -                 | 800.00            |
| To Field Level Support                               |     | 79,013.00         | -                 |
| To Partners Meeting                                  |     | -                 | 5,000.00          |
| To Administrative Expenses                           | 4   | 53,942.48         | 61,611.00         |
| To Honorarium  |     | -                 | 50,000.00         |
| To Excess of Income Over Expenditure for the period  |     | 91,164.52         | -                 |
| <b>TOTAL</b>   |     | <b>776,620.00</b> | <b>731,176.00</b> |

As per our report of even date attached  
 For Phillipos & Co.,  
 Chartered Accountants  
 Firm Registration No.: 002650S

  
 B. Issac  
 (Partner)

Membership No.: 027621



For Collective Action for Basic Rights Foundation

  
 President

  
 Treasurer

  
 Secretary

PLACE: Bangalore  
 DATE : 8/05/2015

