



PHILLIPOS & Co.

CHARTERED ACCOUNTANTS

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Independent Auditor's Report

To
The Members of
Collective action for Basic Rights Foundation

Opinion

We have audited the accompanying financial statements of **Collective action for Basic Rights Foundation** which comprise the Balance Sheet as at March 31, 2021 the Income & Expenditure Account for the year then ended and a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give us a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of **Collective action for Basic Rights Foundation** as at March 31, 2021 and the **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 issued by the Institute of Chartered Accountants of 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 entity in accordance 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the entity's financial reporting process.

Auditors Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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.

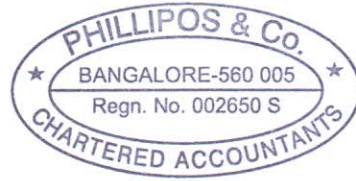
We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Further, based on our audit 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 Society so far as it appears from our examination of those books.

- c. The Balance Sheet, the Income and Expenditure A/c dealt with by this Report are in agreement with the relevant books of account.



For Phillipos & Co
Chartered Accountants
FRN: 002650S

A handwritten signature in blue ink, appearing to be "Baby Issac", written over a horizontal line.

Baby Issac
Partner

Place: Bengaluru
Date: 22nd April, 2021

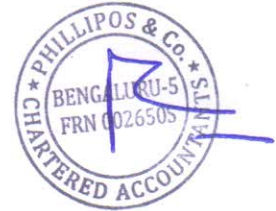
Membership Number: 027621
UDIN: 21027621AAAAFI8686

ASSESSEE: COLLECTIVE ACTION FOR BASIC RIGHTS FOUNDATION

ADDRESS : 12/420 Kalyanpuri
Delhi - 110091

STATUS: TRUST (AOP)
ASST YEAR: 2021-22
PAN: AABAC0656J
I.T.REF: ITO TRUST
WARD-III, DELHI

STATEMENT OF TOTAL INCOME	Amount (Rs.)	Amount (Rs.)
1 Total Income as per Income & Expenditure Account		
A. Interest	27,791.00	
B. Voluntary Contributions	12,75,168.61	13,02,959.61
TOTAL INCOME		13,02,959.61
2 Less : Statutory Deduction U/S 11(1) 15% of Total Income		1,95,443.94
3 APPLICATION REQUIRED FOR THE PURPOSE OF EXEMPTION U/S 11(1)		11,07,515.67
4 Total Expenditure side of Income & Expenditure Account	17,58,592.98	17,58,592.98
5 RECKONABLE ACTUAL APPLICATION		17,58,592.98
6 SHORT FALL TO BE CARRIED OVER U/S 11(2)		NIL
Section 12A Regn. No.DIT(E)/2013-14/DEL-CR23121-200820132052		
Place : Bangalore		
Date : 22/04/2021		



Collective Action for Basic Rights Foundation

Balance Sheet as at 31st March 2021

		Amount (Rs.)	Amount (Rs.)
Liabilities	Sch	31.03.2021	31.03.2020
Capital Fund	1	310.00	310.00
General Fund	2	3,19,923.46	7,75,556.83
Specified Grant (From Caritas India)	3	-	1,11,655.00
Gratuity Fund	4	1,19,619.00	1,19,619.00
Total		4,39,852.46	10,07,140.83
Assets		31.03.2021	31.03.2020
Current Assets, Loans & Advances:			
Advance given to Sabarmati Samruddhi Seva Sangh	5	-	65,823.00
Cash and Bank balances			
State Bank of India		2,57,633.04	5,82,067.20
South Indian Bank		59,961.42	2,52,297.63
Fixed Deposit		1,22,258.00	1,06,953.00
Total		4,39,852.46	10,07,140.83

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
UDIN: 21027621AAAAFI8686

Treasurer

Secretary

Place : Bangalore

Date : 22/04/2021

