Annual Report 2017-18

Centre For Social Justice

Centre for
Social Justice

List of Trustees as on 31st March, 2018

Name	Designation	Gender
Ms. NafisaGogaD'souza	Chairperson	Female
Mr. GaganSethi	Vice Chair Person	Male
Ms. Nupur Sinha	Managing Trustee	Female
Mr. Vijay Parmar	Trustee	Male
Dr.(MS.) Syeda Hameed	Trustee	Female
Ms. Vrinda Grover	Trustee	Female
Dr. Srikrishna Deva Rao	Trustee	Male
Retd. Justice R.A.Mehta	Trustee	Male

Centre for Social Justice: Our Work, Our Vision

Established in 1993, Institute for Development Education and Learning - Centre for Social Justice (CSJ) is a human rights organisation fighting for the rights of the marginalised and the vulnerable, principally in the sphere of access to justice. Inspired by Freirean thought, CSJ has been active in more than ten States across India creating human rights interventions using law as a key strategy through an intimate engagement with grassroots realities while also attempting to realign power dynamics within them in the everyday.

Various models, concepts, and approaches developed by CSJ, such as Rehnuma and Nyayika, integrate symbiotically into a cohesive and comprehensive legal intervention.

CSJ Core Programs	What do they do?
Law Centres	The Law Centres are the node through which CSJ carries out its systemic socio-legal interventions in its field areas. The Centres are the point of interface between the community and CSJ. For the community, the Law Centre is a fixed location where all forms of legal aid and advice is provided. The Law Centre also operates as a 'safe space' for counselling of victims/survivors and conciliation proceedings.
Nyayika	Nyayika is a chain of multi-specialty law centres offering affordable professional legal services at the grassroots and creating more accessible models of justice. The work we do is in response to largely opaque systems of law that do more damage to the road towards justice. We attempt to work through transparency and provide legal aid in a sustainable manner to vulnerable identities (Dalits, Adivasis, Women and other minorities).
Rehnuma Law Centre (RLC)[1]	Our work over the years, especially since the 2002 communal riots has revealed how religious minorities are amongst the most vulnerable groups in the country. We have since collaborated with organisations in 6 states to develop the Rehnuma Entitlement Facilitation Centres to ensure implementation of the Prime Minister's New 15 – Point Programme for Welfare of Minorities and the Multi-Sectoral Development Plan while operating as a conventional law centre staffed with lawyers and paralegals addressing human rights violations perpetrated against vulnerable communities.

[1] Table for Rehnuma Legal camps added below the table on CSJ Core Programs

YPPLE	The Young Professionals Programme for Legal Empowerment (YPPLE) anchored by CSJ is designed to equip young legal professionals to become powerful change agents by giving them the opportunity to develop a holistic understanding of how legal empowerment can contribute to social change through an intimate engagement with field realities. Now entering its fifth year, in the first four years of YPPLE has allowed 19 young aspiring researchers to pursue their true interests, with each individual finding something that they can call their own – a particular sphere of law, a work profile or a social cause they care about.
Capacity Building	CSJ's capacity building efforts are directed towards both internal and external organizations and individuals, and central to these efforts is its pedagogy and its relevance. The pedagogy is centered around the recognition of the need for context before content and a symbolic construction of content, perspective, identity-building and skill development. Moreover, the training and facilitation is designed to augment interaction between the recipients and their external social, political and cultural environments to hold constant relevance, while maintain flexibility and balance between the bare minimum ensured inputs and the emerging practical realities based on application.
Dariya no Dayro	The vast coastal regions and diverse communities of coastal Gujarat are subject to various kinds of vulnerabilities, in terms of socio-economic rights, climate change and environmental degradation. A pattern of increasing alienation from Common Property Resources is increasingly evident along the Gujarat coast, along with displaced communities due to increase in activities like sea trade and mining industries. The communities also have very little access to government schemes for education, health and food security. Thus, there is a need to visibilize the coastal communities by tailoring the strategies of CSJ for access to justice and legal empowerment to fit the coastal scenario.
Lawyers for Change	CSJ believes that social justice lawyers must emerge from vulnerable communities themselves. The Lawyers for Change program trains and equips these lawyers in leadership, legal skills and knowledge to influence change at the community and district/taluka court level. In the interface, and inter linkage, between facilitating development of leadership and instilling legal skills and knowledge, the core relationship examined is the self-society paradigm, answering the crucial question of 'what my role as a leader-lawyer is'. Deeply influenced by Freirean thought, the program has developed a unique model premised on co-creation, collectivity, and independence/freedom.
Scholar in Residence	The Scholar in Residence program seeks to forge synergies between the knowledge produced by academia on human

	rights issues on the one hand, and field realities observed by human rights practitioners on the other, in order to create interventions meaningful for the lives of the oppressed and vulnerable. The program offers research residency to scholars to pursue research on issues that the Centre is working on. It is designed so as to be mutually beneficial and relevant for the Scholar's field of study and the work being carried out by CSJ.

Legal Camps				
Rehnuma Law Centre	**No. of Camp**	**No. of People**		**Total**
		M	**F**	
Gumla	118	385	821	**1206**
Gulbarga	14	461	661	**1122**
Howrah	27	110	589	**699**
Rangareddy	13	99	388	**487**
Orissa	3	27	45	**72**
Bhopal	8	74	183	**257**
Modasa	20	214	470	**684**
Total	**203**	**1370**	**3157**	**4527**

Central to CSJ's efforts are its institutional interventions in legal reform and research which bridgecombine grassroots activism, law and policy-making on a wide gamut of issues concerning the rights of various minorities. The law centres – consisting of a team of lawyers, paralegals and researchers – not only provide relentless litigative support and outreach to communities but through a Human Rights framework, help envision a broader model for peace and justice.

It has, now, 14 centres in the State of Gujarat, Madhya Pradesh, Chhattisgarh and Jharkhand. Additionally, it has seven centres called 'Rehnuma - A facilitation and Entitlement Centre for Vulnerability Group' in partnership with other organisations in Karnataka, Telangana, West Bengal and Odisha with a specific focus on minority rights. CSJ have responded to 3350 cases in 2017-18 through this network of centres.

Legal Awareness

State	No of Legal Awareness Shivirs	Participants		
		F	M	T
Gujarat	59	1146	772	1918
Madhya Pradesh	26	418	439	857
Chhattisgarh	34	1277	568	1845
Grand Total	119	2841	1779	4620

Legal Aid and Advice 2017-18

Cases in 2017-18

Legal empowerment and capacity building.

	OBC		Minority		SC		ST		General		Total		Total
	M	F	M	F	M	F	M	F	M	F	M	F	
Women's rights	20	65	7	31	15	38	6	48	8	31	56	213	269
Forest rights	3	7	10	0	111	1	293	18	0	0	417	26	443
Labour rights	22	9	4	1	23	9	11	9	5	4	65	32	97
Fisherfolk rights	23	7	8	1	0	0	2	1	0	0	33	9	42
Land rights	39	10	64	29	32	9	106	33	23	5	264	86	350
Child rights	3	5	3	0	1	6	0	2	2	0	9	13	22
Right to Identity	60	27	29	26	23	17	11	6	9	7	132	83	215
Right to Food	22	19	18	23	2	6	17	3	5	1	64	52	116
Right to Information	26	2	2	0	7	1	2	4	2	2	39	9	48
Other	373	224	158	106	283	164	206	136	60	38	1080	662	1742
Total	591	375	303	217	497	251	654	260	114	88	2159	1191	3350

What	Whom	Training and assistance provided
Rights of women, Dalits, people displaced over land	Members of vulnerable communities evicted from ancestral land for market based private and Government development projects and are not rehabilitated or given access to a fair alternative	CSJ makes efforts through awareness camps and campaigns to educate women of their rights over property. It has helped 350 community members in filing applications for claims and has helped file 99 cases before the court on issues of land.
Rights of labourers	The marginalized and underprivileged labourers from farm workers to manual scavengers, including labourers working in the tobacco industry	CSJ reaches out to the marginalized and underprivileged labourers by identifying their problems through village visits, bringing about awareness of laws to identify their non-implementation, prepare for collective action through PILs and assist the labourers in filing cases and claims.
Rights of fisherfolk	Fisherfolk living in Siyalbet, an island located in Jafrabad block of Amreli district	CSJ has developed strategies like collecting information from various stakeholders, converting individual problems into collective problem, building a cadre of volunteers, etc. in order to provide assistance to fisherfolk of Gujarat. Over 2017-18, CSJ's Law Centre provided assistance in 16 cases and filing of 44 claims, align with training 80 volunteers from the fishing community to actively identify/raise issues and taking the appropriate steps to resolve them.
Rights of forest dwellers under FRA	Worked with the tribal population in the scheduled areas of Southern and Northern belt of Gujarat to claim rights under the Forest Rights Act (2006)	CSJ has been assisting forest dwellers to claim the rights over the cultivating land they are entitled to as per the provisions of the Forest Rights Act, 2006 (FRA). Apart from creating awareness and supporting community members in filing their entitlements, CSJ's Law Centre has assisted the community members in filing 139 cases and in making 304 claims as per the FRA and associated schemes under the provisions of the law.

Rights of children	Child Rights Paralegal Training programme, Bharat Gyan Vigyan Samiti (BGVS), Parihit, Eka, Muskaan, Aarambh	The training and capacity building initiative has enabled 75 paralegal volunteers to approach any socio-legal issue pertaining to child rights violation from a right-based perspective. CSJ has also expanded its geographical area of working on the issue of child rights to Chhattisgarh to broaden the work and understanding it has gained from working on this thematic in Madhya Pradesh. Along with inculcating rights-based perspective on different organizations working at the grassroots, CSJ has filed 26 cases of sexual abuse of children under the POCSO Act, 2012 directly or through Childline.
Rights of Dalit	Scheduled castes and tribes direct engagement in villages and collaboration with National Campaign for Dalit Human Rights, One Stop Centre, Rashtriya Dalit Mahajan	CSJ has been conducting village visits, legal awareness camps and orientations in order to create awareness about Prevention of Atrocities Act, 1989, which safeguards Scheduled Castes and Tribes against discrimination and violence. These efforts have led to 3 court cases being filed, legal aid being provided in 4 instances and 6 applications for victim compensation, being filed, 2 cases of violence taken to the National Human Rights Commission, fact-finding conducted in 11 cases and 25 accused convicted for Dalit atrocity.
Rights of women against violence	National Legal Services Authority of India (NALSA), CSJ	In the year 2107-18, CSJ filed 306 cases and claims related to women rights across all centers, and 15 survivors were provided benefits of Relief and Rehabilitation for Victims of Rape schemes.
Rights of minorities	Rehnuma implemented through CSJ, Human and Institutional Develoment Forum (HIDF), Drishti, Nari O Shishu Kalyan Kendra (NOSKK), SAHARA, SWATI, and CONARE	1178 volunteers and paralegals were trained who were actively involved in rigorous outreach activities, identification of issues and cases, organizing awareness sessions, and assisting in case handling. In the year 2017-18, CSJ Law Center along with Rehnuma Law Centers reached out to 25000 people by carrying out 1900 outreach activites in the form of

		1948 village visits/village meetings and 25 awareness camps. More than 800 volunteers and paralegals were trained, and a total of 7000 applications for claims to various departments were made.

CSJ Impact: Stories of Change

In Siyalbet, an island village located in Jafrabad block of Amreli district, two PILs were filed in the High Court of Gujarat, to make the Primary Health Center (PHC) in Shiyalbet functional & the other to make available (108) ambulances. The High Court of Gujarat ordered that 110 new ambulances to be made operational within a period of 4 months from the date of the order while marking 10 exclusively for coastal areas along with 7 boat ambulances carrying medical equipment for a period of 6 months from the date of the order. The court also ordered a doctor to visit the PHC regularly. This kind of order has the potential to have an impact **one lakh** members of the fishing community!

A 21-year-old girl, resident of Adhbar, Chhattisgarh, was drawn into a sexual relationship with a man aged 28 on the promise of marrying her only to realize few months later, she has come to know that he was engaged with someone else. When confronted, the family has abused her. The girl later approached CSJ for assistance. A case was filed under relevant sections of IPC and SC/ST Prevention of atrocities Act.

In a suicide case of a Dalit community member (due to harassment by upper caste village members) reported at the Amreli Centre of Saurashtra region of Gujarat, the family was assisted by the Amreli Centre to file an application for compensation towards atrocity committed. The family was helped procure a compensation of INR *4,00,000.*

During a district-level meeting of HIV positive women, Kailashben (45 year old HIV positive widow from Akala village) happened to meet the Amreli team of CSJ and shared how she could not acquire property and make ends meet. She expressed that if she could claim her share in the husband's ancestral property her and her son's future would be secured. CSJ team assisted her and help procure 12 acres of land in her name.

Ratingia, Kandhamal, Odisha: During the village visit, one of the paralegals from RLC had come across Tunima Nayak, an old lady aged around 70 years, from Ratingia Gram Panchayat. She and her husband had no one to take care of them and the sons had migrated. Tunima and her husband were living in abject poverty, hunger and destitution. RLC intervened and filed a representation on her behalf and did several rounds of follow up at panchayat and block levels. It took more than six months to get her pension approved and sanctioned!

Financial Impact Table

The work of CSJ at the field level has resulted in target group benefiting monetarily either in form of land or cash received through the cases fought or conciliations arrived at across many units. The following table is indicative of the amount generated through law interventions made in Gujarat, Madhya Pradesh and Chhattisgarh, but it is not, by any means, an exhaustive list.

INTERVENTIONS	State/Districts	Forum from where benefit availed	No. of Claims/People benefited	Public Money Generated/Expected Amount (Rs.)
Filing cases under Protection of Women from Domestic Violence Act, CrPC S. 125, IPC S. 376, etc in lower courts thus initiating the process of implementation of Acts and to create mass scale awareness amongst judiciary, administration and civil society	Gujarat, Chhattisgarh & Madhya Pradesh	Lower Courts at Taluka and District Level	28	15,76,650
Implementation of Scheme for Relief and Rehabilitation for Victims of Rape	Gujarat, Chhattisgarh & Madhya Pradesh	District Legal Services Authority	15	12,50,000
Benefits of Social Security Schemes like: Widow Pension, Disability Pension, Janani Suraksha Yojana, Old Age Pension etc	Gujarat, Chhattisgarh & Madhya Pradesh	Department of Social Welfare	341	15,16,700
Assistance provided under Accident Insurance scheme	Gujarat, Chhattisgarh	Consumer Court	4	4,28,667
Supported in ensuring alimonies in domestic violence cases through counseling at centre level	Gujarat – Amreli, Bharuch	Centre level	6	5,45,000
Compensation provided under SC/ST (POA) Act	Gujarat, Chhattisgarh & Madhya Pradesh	Department of Social Welfare	9	20,25,000

Secured Land Entitlements of community members	Gujarat - Amreli, Rajula (Coastal), Mandvi, Dang	Land Revenue Department	23	7,01,38,309
Responding to cases of Civil and political Rights of Fisherfolk community of coastal areas	Gujarat – Coastal	Government of Gujarat	7 boat ambulances	2,50,00,000
			10 (108) ambulances @ Rs. 10,00,000 per ambulance	1,00,00,000
Supported Labourers in availing compensations for violation of their rights	Gujarat, Chhattisgarh & Madhya Pradesh	Labour Department	7	2,77,000
Miscellaneous	Gujarat, Mandvi	Civil Court	18	5,50,000
TOTAL				**11,33,07,326**

Awards & Recognition

- **Guide Star Certificate:** CSJ has been awarded **GuideStar India Gold** (Advanced Level) by GuideStar India team based on verifying financial and legal compliances through a thorough scrutiny of registration documents, tax returns, FCRA returns, audited financial statements & auditor's reports, public disclosures, reporting key facts to stakeholders as per our Annual Report disclosure template and confirmation of third-party site visits and references.

- **The Biennial Grassroots Justice Prize:** The Biennial Grassroots Justice Prize recognizes grassroots organizations and institutions, large and small, across the globe, that are working to put the power of law in people's hands. CSJ was among the selected ten finalists for The Nomboniso Nangu Maqubela Memorial Prize for Scale and Sustainability.

Comments shared by some of the judges about CSJ's work were:

- ✓ *Highly reputable organization with strong impacts and unique sustainability approaches.*
- ✓ *It has presented a long established and sustainable approach to "addresses the issue of legal empowerment in a holistic method". The CSJ is also capable of action research and mobilizing all institutional and civil society resources to operate its Law Centers.*
- ✓ *participatory approach in implementing your paralegal training program*

- **Dasra:** Dasra highlights critical areas of giving to strengthen the governance landscape in India. Tipping the Scales: Strengthening Systems for Access to Justice, a report prepared by Dasara identifies 10 promising non-profits working across this framework, shortlisted from a master list of over 100 non-profits working in this sector. **Centre for Social Justice** made this list.

- **Kannabiran Peace Prize:** Mr Shobha Ram Gilhare & Ms Gayatri Suman, two lawyers from Chhattisgarh Centre of CSJ have been awarded this prize for rigorously working towards Social Justice in Chhattisgarh on International Human Rights Day i.e. 10th December 2017. The award was conferred by PUCL, Chhattisgarh in the memory of K.G Kannabiran. The award ceremony was presided by Prashant Bhushan (Supreme Court Advocate), Ravi Nayar (Executive Director of South Asia Human Rights Documentation Centre), V. Suresh (National Secretary, PUCL) & Gopal Krishan (Citizens Forum for Civil Liberty).

- CSJ was also shortlisted for Agami Prizes in the category of 'Citizenship'

Research & Advocacy

- **Ground Research on Minority Welfare "Minority Appeasement – Myth or Reality** was a report conducted by all 7 centres of Rehnuma which resulted in a report that presented the varied experiences resulting from the implementation of policies as they relate to minority men and women in seven different regions of the country and helped understand the gaps between policy formulation and its implementation.

- **"Empowering the Vulnerable - Experiences from Rehnuma Law Centres" - An Interim Report:** The study was largely conducted in an exploratory framework by attempting to record the ground situation with respect to PM's New 15-point programme, Multi - Sectoral Development Programme (MsDP) and other minority specific developmental initiatives undertaken by various states. This report was used for advocacy at both state and central level.

- **Implementation of "Financial Compensation Scheme" for rape cases**: With increasing number of rape incidents in both Bharuch & Amreli District, centres decided to undertake a study of the State and Central Government Scheme "Compensation Scheme for Women Victims/Survivors of Sexual Assault/Other Crimes". The objective of the study was to identify what issues required improvement. Details were acquired and analysed from various departments and District level workshop was organised on "International Women's Day" and approximately 10 district agencies participated in the same.

- **#JantaXAadhar:** Online campaign # was initiated by Rehnuma to provide a responsible and informed debate on the Aadhar issue. Three videos were also uploaded on the website and shared on the Facebook page. This campaign has contributed to collecting data on Aadhar which was shared with the lawyer arguing the case against Aadhar in the Supreme Court of India.

- **Sustainable Development Goal Conclave, NITI Aayog:** CSJ participated in the Sustainable Development Goal Conclave (20th-21st December 2017) which was organized by the NITI Aayog in collaboration with NFI as well as different State Governments. It was a two-day event, based on the roadmap to be adopted to achieve the SDGs till 2030.

- **Goal 16 indicators:** Post - Sustainable Development Goal Conclave, CSJ conducted a small consultation event on Goal 16 in collaboration with NITI Aayog in New Delhi on 15TH of March 2018. The event witnessed a participation of representatives from NITI Aayog, NLU Delhi and various other Civil Societies. Presentations were done on indicators for Goal 16, flaws in the present mechanism of Goal 16, youth policy and its linkages with Goal 16. Subsequently, we were invited by the Special Officer on Duty, Niti Aayog to help her finish her work on targets and indicators for Goal 16.

- **Collective claims:**
  - Writ Petition challenging the Criminal Law Amendment Act, 2013 filed by Madhu Kishwar in the Delhi High Court: In July 2017, Anti-Rape Coalition (ARC) comprising of 19 organisations from across the country working on sexual violence and the law, including CSJ filed an application before the Delhi High Court to be impleaded in the petition. The impleadment was allowed and ARC is now a party. The High Court will hear brief arguments by ARC and has allowed for written submissions to be filed on its behalf.

  - Vadagam Communal Violence: In Vadagam Communal Violence Case, the Rehnuma Law Centre had taken up Collective claims and initiated the process of filing a PIL in the High Court.

  - Efforts for implementation of Street Vendors Act: Bhopal Law Centre has been involved in implementation of the Street Vendors Act in Bhopal for two years. As part of this work, RLC carried out a survey of over 300 vendors to check the status of the implementation. After building support in several more markets in the city and collecting information from street vendors about their grievances, representations were filed in late December of 2017 to three authorities: Ministry of Urban Development (Government of MP), Directorate of Urban Administration and Development (Government of MP), and Bhopal Municipal Commission on behalf of number of Street Vendors representing Street Vendors Committees in their markets. Till date no response is received from the authorities, hence RLC is now prepared to file a PIL in the High Court.

  - Efforts for Implementation of Domestic Violence Act 2005: The PIL, Rekha Raj vs. State of Chhattisgarh & others, was filed for an effective implementation of the Protection of Women from Domestic Violence Act, 2005 (PWDV Act, 2005) in the year 2013. In 2017, the High Court

has made State Legal Services Authority (SLSA, the legal aid arm of the State of Chhattisgarh), a Suo moto party in the case and has ordered them

- to formulate a policy in consultation with CSJ (the applicants) on recognizing the need, providing aid and awareness on domestic violence.

- **Donor List as on 31st March 2018**

Donor	Grant
MISEREOR	Strengthening Grass Root Initiative on Access to Justice by the Vulnerable. Research & Advocacy towards Law Reform Impacting the Disadvantages
AMERICAN JEWISH WORLD SERVICE	Legal aid to vulnerable People
EUROPEAN UNION	Rehnuma: Empowering Vulnerable Communities and Facilitating Social Inclusion through Rule of Law
SWISS AID	Organize Paralegal Training Programmes
Women's Fund Asia (SAWF)	Support Nyayika Legal Aid Centre in the District of Bharuch, Gujarat
UN-WOMEN	Assessing the Rights and Entitlements of Women from Minority Communities
UNICEF	Setting up pilot entitlements centres in 10 minority concentrated districts and blocks to secure SER
FORD FOUNDATION	Ensuring Socioeconomic Rights for Vulnerable Groups Through Strengthening Legal Action at Community/ District Level Upwards

Diversity profile of staff as on 31st March 2018

Social Group	Male Staff	Female Staff	Total Staff
General	15	20	35
Religious Minorities	3	5	8
OBCs	10	7	17
SC	13	5	18
ST	8	6	14
Total	**49**	**43**	**92**

Anti-Sexual Harassment Committee at Organizational Level:

IDEAL-CSJ has its anti-sexual harassment policy is place. The members of the internal complaint committee are:

1. Ms. Nupur Sinha

2. Ms. Asha Pathak

3. Unit Coordinators:

- Ms.Gayatri Suman
- Ms.Jagruti Joshi
- Ms. Minakshi Patel
- Mr. Shobharam Gilhare
- Mr. Roshan Saroliya
- Mr. Birendra Ram Mishra

Financial Statement for the year 2017 – 18

H. Rustom & Co.
Chartered Accountants
Mistry Chambers, Khanpur road,
Ahmedabad -380001

Fredy M Contractor & Co.
Chartered Accountants
13, Triveni Twins, Science City
road, Ahmedabad-380060

INDEPENDENT AUDITOR'S REPORT

TO
THE TRUSTEES OF
INSITTUTE FOR DEVELOPMENT EDUCATION & LEARNING (IDEAL)
REGISTRATION NO. : F / 3979 / AHMEDABAD

REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of Institute for Development Education & Learning (IDEAL) having registration Number: E/19527/Ahmedabad, which comprise the Balance Sheet as at 31st March 2018, the Income and Expenditure Account for the year ended and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY:

The management of the trust is responsible for the matters with respect to maintaining regular accounts that facilitate preparation of the financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the requirements of The Bombay Public Trust, Act, 1950 (as applicable to Gujarat State) ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the keeping of the accounts that give a true account 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. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder to be verified.

We conducted our audit of the financial statements in accordance with the Standards on Auditing. 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 the 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 financial control relevant to the organisation's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Trustees, 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 on the financial statements.

FREDY M CONTRACTOR & CO. CHARTERED ACCOUNTANTS

H. RUSTOM & CO. A'BAD CHARTERED ACCOUNTANTS

H. Rustom & Co.
Chartered Accountants
Mistry Chambers, Khanpur road,
Ahmedabad -380001

Fredy M Contractor & Co.
Chartered Accountants
13, Triveni Twins, Science City
road, Ahmedabad-380060

OPINION:

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 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 organisation as at March 31, 2018, and its statement of Income and Expenditure for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

As required by Rule 19 of the Rules framed under the Act, we report that:

1) The accounts are maintained regularly and in accordance with the provision of the Act and the Rules.
2) The Receipts and disbursements are properly and correctly shown in the Account.
3) The cash Balance and vouchers are in the custody of the manager or Trustee on the date of audit and are in agreement with the accounts.
4) Books, Deeds, Accounts, vouchers and other documents and records required by us were produced before us.
5) The inventory, certified by the Trustees of the moveable properties of the Trust has been maintained.
6) The manager / Trustee appeared before us and furnished the necessary information required by us.
7) The Property of Funds of the Trust were not applied for any object or purpose other then the objects or purpose of the Trust.
8) The amounts outstanding for more than one year are Rs.7,50,000/- and the amounts written of are Rs. NIL.
9) No tenders were invited for repairs or construction as the expenditure involved did not exceed Rs.5000/-
10) No money of public Trust has been invested contrary to the provisions of section 35
11) No alienation of immovable property has been made contrary to the provisions of section 36 of the Act.

For H.Rustom & Co.
Chartered Accountants
Firm Registration No. 108908W

H. RUSTOM & CO. A'BAD-1. M.No.:31368 CHARTERED ACCOUNTANTS

HRD Dalal
Proprietor
Membership No – 31368
Place : Ahmedabad
Date : 07-07-2018

Fredy M Contractor & Co.
Chartered Accountants
Firm Registration No. 144101W

Fredy Maneksha Contractor
Proprietor
Membership No – 133793
Place : Ahmedabad
Date : 07-07-2018

Name of Public Trust : **INSTITUTE FOR DEVELOPMENT EDUCATION AND LEARNING (IDEAL)**

Trust No. : F/3979/ Ahmedabad Date of Registration : 30/09/2009

Address of the Trusts' Office :106 Royal Chinmay Nr. Simandhar Tower, Judges Bunglow Road, Bodakdev, Ahmedabad-380054.
Phone No. (079) 61346500

Balance sheet as at 31.03.2018

Bank Account No. Of Trust for transaction of Foreign contribution 068610003832
F.C.R.A No. 041910191 Dated : 12th August, 1996

PARTICULARS	SCHEDULE	INDIAN	FOREIGN	31.03.2018	31.03.2017
FUNDS AND LIABILITIES					
TRUST FUNDS	A	4,691,152	10,653,816	15,344,968	25,144,176
GENERAL FUNDS	C	545,470	5,262,835	5,808,305	4,144,503
INCOME AND EXPENDITURE ACCOUNT	D	1,334,644	94,023	1,428,667	2,834,967
UNUTILIZED GRANTS	O		5,594,648	5,594,648	381,223
		6,571,266	21,605,322	28,176,588	32,504,869
ASSETS AND PROPERTIES					
NET BLOCK OF FIXED ASSETS	B	1,530,439	645,493	2,175,932	2,325,066
INVESTMENTS	E	2,477,896	8,165,500	10,643,396	17,364,141
CURRENT ASSETS, LOANS & ADVANCES	F	1,098,013	11,071,567	12,169,580	6,218,259
RECEIVABLE GANTS	O	1,464,918	1,722,762	3,187,680	6,597,403
		6,571,266	21,605,322	28,176,588	32,504,869
NOTE FORMING PART OF ACCOUNTS	P				

FOR I D E A L
IDEAL TRUST Reg. No. F/3979 AHMEDABAD
NUPUR SINHA
MANAGING TRUSTEE
PLACE : AHMEDABAD
DATE : 7th July, 2018

For Fredy M Contractor & Co.
Chartered Accountants
Firm Registration No. 144101W
FREDY M CONTRACTOR & CO. FRN 144101W M. No. 133793 CHARTERED ACCOUNTANTS
Fredy Maneksha Contractor
Proprietor
Membership No. 133793
PLACE : AHMEDABAD
DATE : 7th July, 2018

For H. RUSTOM & CO.
Chartered Accountants
Firm Registration No. - 108908W
H. RUSTOM & CO. A'BAD-1 M.No.31368 CHARTERED ACCOUNTANTS
(HRD DALAL)
Proprietor
Membership No. 31368
PLACE : AHMEDABAD
DATE : 7th July, 2018

Name of Public Trust : **INSTITUTE FOR DEVELOPMENT EDUCATION AND LEARNING (IDEAL)**

Trust No. : **F/3979/ Ahmedabad** Date of Registration : **30/09/2009**

Address of the Trusts' Office : **106 Royal Chinmay Nr. Simandhar Tower, Judges Bunglow Road, Bodakdev, Ahmedabad-380054.**
Phone No. **(079) 61346500**

Income & Expenditure Account for the period 01.04.2017 To 31.03.2018

Bank Account No. Of Trust for transaction of Foreign contribution **068610003832**
F.C.R.A No. **041910191** Dated : **12th August, 1996**

PARTICULARS	SCHEDULE	INDIAN	FOREIGN	31.03.2018	31.03.2017
INCOME					
NET GRANTS, DONATIONS AND CONTRIBUTIONS	G	5,758,036	20,821,731	26,579,767	33,021,910
INTEREST INCOME	H	328,346	1,017,151	1,345,497	3,049,104
OTHER INCOME	I	248,983	-	248,983	221,244
TRANSFER FROM SPECIFIC FUNDS	A,C	485,501	7,649,905	8,135,406	7,865,494
EXCESS OF EXPENDITURE OVER INCOME		2,204,127	(797,828)	1,406,300	72,156
		9,024,993	**28,690,959**	**37,715,952**	**44,229,908**
EXPENDITURE					
EXPENDITURE ON OBJECTS OF THE TRUST	J	7,686,049	23,458,193	31,144,242	37,187,666
ESTABLISHMENT EXPENSES	K	966,827	4,507,747	5,474,574	5,105,017
REMUNERATION TO TRUSTEES	M	72,000	468,000	540,000	927,342
AUDIT FEES	L	-	62,100	62,100	406,450
CHARITY COMMISSIONER FEES	N	25,000	25,000	50,000	50,000
DEPRECIATION	B	275,117	169,919	445,036	553,433
		9,024,993	**28,690,959**	**37,715,952**	**44,229,908**
NOTE FORMING PART OF ACCOUNTS	P				

****Administrative expenses above are as per the FCRA guide lines which includes Central office, Administration cost, Programme Administration cost, Accounts, Admin & Management staff cost.**

FOR I D E A L

NUPUR SINHA
MANAGING TRUSTEE
PLACE : AHMEDABAD
DATE : 7th July, 2018

For Fredy M Contractor & Co.
Chartered Accountants
Firm Registration No. 144101W

Fredy Maneksha Contractor
Proprietor
Membership No. 133793
PLACE : AHMEDABAD
DATE : 7th July, 2018

For H. RUSTOM & CO.
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(HRD DALAL)
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