

PARTNERS

K.N. SREEDHARAN F.C.A.
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Independent Auditor's Report

To the Members of **Wildlife Information Liaison Development Society**

Report on the Financial Statements

We have audited the accompanying financial statements of Wildlife Information Liaison Development Society ("the Society"), which comprise the Balance Sheet as at March 31, 2014, and the Statement of Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

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, financial performance and cash flows of the Society in accordance with the Accounting Standards. 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.

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's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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 the information so required 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 Society as at March 31, 2014; and
- b) In the case of the Income and Expenditure Account, the surplus for the year ended on that date.

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Report on Other Legal and Regulatory Requirements

Subject to this We 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 account as required by law have been kept by the Society so far as appears from our examination of those books
- c) The Balance Sheet and Income and Expenditure Account, dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet and Income and Expenditure Account comply with the relevant Accounting Standards.

For S.KRISHNAMOORTHY & CO.
Chartered Accountants
(Registration No.001496S)

Place : COIMBATORE
Date : 10.08.2014


K. RAGHU
Membership No.011178
Partner Auditors



S.KRISHNAMOORTHY & CO.
Chartered Accountants

Annexure to the Auditors' Report

1. All the collections made by Society are recorded correctly in the Books of Accounts maintained by the Society.
2. All the bank accounts are reconciled.
3. Interest income from deposits is accounted on accrual basis.
4. Expenditure is supported by vouchers.
5. The expenditure towards Seminars and Conference are properly accounted for.
6. The salary and staff payments have been made according to the decisions of the Executive Committee of the Branch.
7. The expenditure on postage freight, rent rates, taxes and travelling have been properly accounted in the proper head.
8. The news letter published by the Society is self supporting and proper accounting has been done for ascertaining its actual cost.
9. During the year, no assets have been identified as unusable by the Managing Committee.
10. The funds of the branch has not been applied either directly or indirectly for making any payment to the members of the Managing Committee except for reimbursement for expenses incurred by them in connection with the business of the Managing Committee.

For S.KRISHNAMOORTHY & CO.
Chartered Accountants
(Registration No.001496S)



K. RAGHU
Membership No.011178
Partner Auditors

Place : COIMBATORE
Date : 10.08.2014



Wildlife Information Liaison Development Society
96 Kumudham Nagar, Vilankurichi Road, Coimbatore - 641 035
Income and Expenditure account for the year ended 31 March 2014

| Expense | Rs. | Income | Rs. |
|-----------------------------|------------------------|-----------------------------|------------------------|
| Audit fee | 3,000 | General Donation | 1,40,158 |
| Communication | 1,938 | Interest Income | 22,819 |
| Printing & Stationery | 315 | Membership fee | 800 |
| Society renewal | 500 | Reprints Income | 36,220 |
| Sundry expense | 4,140 | | |
| Travel Expense | 150 | | |
| Journal of Threatened Taxa | 41,068 | | |
| Excess income over expense | 1,48,886 | | |
| Total (WILD General) | <u>1,99,997</u> | Total (WILD General) | <u>1,99,997</u> |

| FCRA – expense | Current Income utilised | Previous year Income utilised | Total Expense | FCRA - income | Current year Income | b/f from previous year | Unspent | Balance grant for the year |
|--|-------------------------------|--|-------------------------|--|---------------------------|------------------------------|------------------------|----------------------------------|
| Amphibian Chytrid Survey Project | | 10,70,396 | 10,70,396 | Amphibian Chytrid Survey Project | | 11,97,864 | 1,27,468 | 10,70,396 |
| CEPF 56144 Conservation Status of WG Reptile | 3,12,125 | 3,20,650 | 6,32,775 | CEPF 56144 Conservation Status of WG Reptile | 3,12,125 | 3,20,650 | | 6,32,775 |
| CEPF 62911 Community Conservation Anamalai | 10,04,490 | | 10,04,490 | CEPF 62911 Community Conservation Anamalai | 10,64,070 | | 59,580 | 10,04,490 |
| CEPF Citizen Conservation in Malnad project | 81,061 | | 81,061 | CEPF Citizen Conservation Malnad Project | 4,39,200 | | 3,58,139 | 81,061 |
| CEPF 60052 Western Ghats Education Project | 12,31,980 | 1,62,919 | 13,94,899 | CEPF 60052 Western Ghats Education Project | 12,31,980 | 1,62,919 | | 13,94,899 |
| Himalayan Grey Langur Survey Project | 12,109 | 9,05,739 | 9,17,847 | Himalayan Grey Langur Survey Project | 1,37,318 | 9,05,739 | 1,25,209 | 9,17,847 |
| MBZ Spider Survey Project | | 18,328 | 18,328 | MBZ Spider Survey Project | | 18,328 | | 18,328 |
| General Wildlife Conservation Activities | | 21,978 | 21,978 | General Wildlife Conservation Activities | 2,62,703 | 46,963 | 2,87,688 | 21,978 |
| Pending Project to be c/f to balance sheet | 8,05,632 | 1,52,453 | | Interest Income | 1,83,481 | | | 1,83,481 |
| Excess of Income/Expense over Income/Expense | 1,83,481 | | 1,83,481 | | | | | |
| Total (WILD FCRA) | <u>36,30,877</u> | <u>26,52,463</u> | <u>53,25,255</u> | Total (WILD FCRA) | <u>36,30,877</u> | <u>26,52,463</u> | <u>9,58,085</u> | <u>53,25,255</u> |
| Total (WILD General + FCRA) | <u>38,30,874</u> | | | Total (WILD General + FCRA) | <u>38,30,874</u> | | | |

COIMBATORE

DATE: 10 June 2014



For S.KRISHNAMOORTHY & CO.
Chartered Accountants

K.RAGHU
Membership No.11178
Partner
CHARTERED ACCOUNTANT

Wildlife Information Liaison Development Society
96 Kumudham Nagar, Vilankurichi Road, Coimbatore - 641 035
BALANCE SHEET as on 31 March 2014

| Previous Year | Liabilities | Rs. | Previous year | Assets | Rs. |
|------------------------|---|-----------------|------------------|--|-----------|
| | <u>Capital</u> | | | | |
| 4,18,912 | WILD FCRA | 7,51,315 | 31,60,412 | SBI Investments (FCRA) | 13,43,269 |
| 3,32,403 | <i>Add: Excess of income over expense (FCRA)</i> | 1,83,481 | 48,913 | Central Bank of India 1407005658 (FCRA) | 50,126 |
| | | 9,34,796 | 1,34,127 | Computer (FCRA) | 1,34,127 |
| 1,11,025 | WILD General | 2,35,103 | 1,91,785 | SBI Investments (General) | 3,61,678 |
| 1,24,078 | <i>Add: Excess of income over expense (General)</i> | 1,48,886 | 41,024 | Central Bank of India 1481289290 (General) | 14,559 |
| | | 3,83,989 | 3,849 | Cash balance (FCRA) | 6,783 |
| 26,52,463 | Pending Projects (FCRA) | 9,58,085 | 4,795 | Cash balance (General) | 10,252 |
| 3,45,366 | Miscellaneous Sundry Creditors (FCRA) | 1,92,844 | 333 | Printer | 333 |
| 52,465 | Miscellaneous Sundry Creditors (General) | 52,465 | 4,01,510 | Sundry Debtors (FCRA) | 5,51,087 |
| | | | 49,965 | Sundry Debtors (General) | 49,965 |
| 40,36,712 Total | | | 25,22,178 | 40,36,712 Total | |
| | | | | 25,22,178 | |

COIMBATORE
DATE : 10 June 2014



For S.KRISHNAMOORTHY & CO.
Chartered Accountants

K.RAGHU
Membership No.11178
CHARTERED ACCOUNTANT

Wildlife Information Liaison Development Society
96 Kumudham Nagar, Vilankurichi Road, Coimbatore - 641 035
Receipts and Payments Account (Foreign Contribution) for the year ended 31 March 2014

| | RECEIPTS | Rs | PAYMENTS | Rs |
|--|----------|------------------|--|------------------|
| Amphibian Chytrid Project | | | | |
| <i>Brought forward from previous year (I)</i> | | 11,97,864 | Salary | 4,19,000 |
| | | | Travel/Food/Accommodation | 2,47,867 |
| | | | Education | 1,50,000 |
| | | | Supplies | 92,183 |
| | | | Field Assistant | 90,000 |
| | | | Equipment | 52,849 |
| | | | Forest Department charges | 10,000 |
| | | | Communication | 7,171 |
| | | | Indirect cost | 1,226 |
| | | | Contingency | 100 |
| | | | <i>Carried forward to next year (a)</i> | 1,27,468 |
| Total | | 11,97,864 | Total | 11,97,864 |
| CEPF 56144 - Conservation Status of Western Ghats Reptile Project | | | | |
| <i>Brought forward from previous year (II)</i> | | 3,20,650 | Professional services (JoTT publication) | 4,74,800 |
| CEPF - project final payment to be received | | 3,12,125 | Salary | 1,20,000 |
| | | | Travel | 20,288 |
| | | | Postage and Delivery | 17,687 |
| Total | | 6,32,775 | Total | 6,32,775 |
| CEPF 62911 - Communication Conservation Anamalai Project | | | | |
| 21 Jun 13 - Critical Ecosystem Partnership Fund, CI, USA | | 5,65,488 | Salary | 4,85,000 |
| (Note: Excluding exchange gain Rs.57348) | | | Travel/Food/Accommodation | 2,26,670 |
| 08 Nov 13 - Critical Ecosystem Partnership Fund, CI, USA | | 1,88,406 | Furniture/Equipment | 90,240 |
| (Note: Excluding exchange gain Rs.28676) | | | Professional service | 74,740 |
| 24 Feb 14- Critical Ecosystem Partnership Fund, CI, USA | | 3,10,176 | Rent | 60,000 |
| (Note: Excluding exchange gain Rs.44126) | | | Telecommunications | 25,034 |
| | | | Supplies | 24,183 |
| | | | Maintenance | 17,812 |
| | | | Postage | 811 |
| | | | <i>Carried forward to next year (b)</i> | 59,580 |
| Total | | 10,64,070 | Total | 10,64,070 |
| CEPF - Citizen Science Conservation Malnad Project | | | | |
| 17 Oct 13 - Critical Ecosystem Partnership Fund, ATREE, Bangalore | | 4,39,200 | Salary | 73,000 |
| | | | Office expense | 5,650 |
| | | | Communications | 50 |
| | | | Field expense | 1,361 |
| | | | Equipment and Maintenance | 1,000 |
| | | | <i>Carried forward to next year (c)</i> | 3,58,139 |
| Total | | 4,39,200 | Total | 4,39,200 |

| RECEIPTS | Rs | PAYMENTS | Rs |
|---|------------------|--|------------------|
| CEPF 60052 - Western Ghats Freshwater Biodiversity and Reptile Education Project | | | |
| <i>Brought forward from previous year (III)</i> | 1,62,919 | Professional service | 11,36,282 |
| 12 Apr 13- Critical Ecosystem Partnership Fund, CI, USA | 2,91,456 | Salary | 1,82,000 |
| (Note: Excluding exchange gain Rs.37327) | | Postage & Delivery | 36,576 |
| 09 Mar 13 - Critical Ecosystem Partnership Fund, CI, USA | 7,53,744 | Supplies | 23,563 |
| (Note: Excluding exchange gain Rs.95226) | | Travel | 12,479 |
| CEPF - project final payment to be received | 1,86,780 | Telecommunication | 3,999 |
| Total | 13,94,899 | Total | 13,94,899 |
| MBZ Spider Survey Project | | | |
| <i>Brought forward from previous year (IV)</i> | 18,328 | Salary | 15,000 |
| | | Travel | 1,203 |
| | | Food/Accommodation | 1,480 |
| | | Office supplies | 332 |
| | | Communication | 313 |
| Total | 18,328 | Total | 18,328 |
| General Wildlife Conservation, Education and Administration | | | |
| <i>Brought forward from previous year (VI)</i> | 46,963 | Printing and Stationery | 6,382 |
| CEPF 62911 project exchange gain | 1,30,150 | Communication | 1,275 |
| CEPF 60052 project exchange gain | 1,32,553 | Travel | 12,421 |
| | | Sundry expense | 1,900 |
| | | <i>Carried forward to next year (f)</i> | 2,87,688 |
| Total | 3,09,666 | Total | 3,09,666 |
| Himalayan Grey Langur (Semnopithecus ajax) Survey Project | | | |
| <i>Brought forward from previous year (V)</i> | 9,05,739 | Team Stipend | 5,95,000 |
| 07 Dec 13 - Conservation Leadership Programme, USA | 1,37,318 | Food/Accommodation | 1,54,240 |
| | | Education | 80,029 |
| | | Travel | 57,822 |
| | | Communication | 11,237 |
| | | Field Guide | 9,015 |
| | | Equipment | 4,400 |
| | | Field supplies | 3,454 |
| | | Report | 2,650 |
| | | <i>Carried forward to next year (d)</i> | 1,25,209 |
| Total | 10,43,057 | Total | 10,43,057 |
| Interest Income | 1,83,481 | Excess of Income Over expense | 1,83,481 |
| Total Brought forward from previous year (I+II+III+IV+V+VI) | 26,52,463 | Total Current year expense (i+ii+iii+iv+v+vi+vii+viii+ix) | 51,41,774 |
| Total Current year Income (A+B+C+D+E+F+G+H) | 36,30,877 | Total Carried forward to next year (a+b+c+d+e+f) | 9,58,085 |
| Grand Total | 62,83,340 | Grand Total | 62,83,340 |

COIMBATORE

DATE : 10 June 2014



ASSESSEE

 P. S. KRISHNAMOORTHY & CO.
 Chartered Accountants

 K. RAGHU CHARTERED ACCOUNTANT
 Membership No. 11178
 Partner