

**S. KRISHNAMOORTHY & CO.**

Chartered Accountants

**PARTNERS**

**K.N. SREEDHARAN** F.C.A.

**K. RAGHU** B.Com., F.C.A., A.C.S

'Kanapathy Towers' III Floor  
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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, 2015 and the 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:



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- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2015; and
- b) in the case of the Income and Expenditure Account, the surplus for the year ended on that date.

### 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 accounts 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 and Income and Expenditure Account, dealt with by this Report are in agreement with the books of accounts.
- 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 : 08/07/2015

  
K. RAGHU  
Membership No. 011178  
Partner, Auditor

**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 Conferences 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 expenditures 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 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)



Place : COIMBATORE  
Date : 08/07/2015


  
K. RAGHU  
Membership No. 011178  
Partner, Auditor

**Wildlife Information Liaison Development Society**  
**96 Kumudham Nagar, Vilankurichi Road, Coimbatore - 641 035**  
**Income and Expenditure account for the year ended 31 March 2015**

Expense	Rs.	Income	Rs.
Audit fee	19,972	General Donation	1,47,700
Communication	2,644	Interest Income	32,348
Printing & Stationery	1,691	Membership fee	800
Society renewal	500	Reprints Income	1,600
Sundry expense	23,963		
Salary	30,050		
Travel Expense	2,015		
Excess income over expense	1,01,613		
<b>Total (WILD General)</b>	<b>1,82,448</b>	<b>Total (WILD General)</b>	<b>1,82,448</b>

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	6,66,055	1,27,468	7,93,523	Amphibian Chytrid Survey Project	6,96,343	1,27,468	30,288	7,93,523
CEPF 56144 Conservation Status of WG Reptile	2,34,573		2,34,573	CEPF 56144 Conservation Status of WG Reptile	2,34,573			2,34,573
CEPF 62911 Community Conservation Anamalai	10,58,019	59,580	11,17,599	CEPF 62911 Community Conservation Anamalai	13,65,930	59,580	3,07,912	11,17,599
CEPF Citizen Conservation in Malnad project		1,56,715	1,56,715	CEPF Citizen Conservation Malnad Project		3,58,139	2,01,424	1,56,715
Himalayan Grey Langur Survey Project	7,38,985	1,25,209	8,64,194	Himalayan Grey Langur Survey Project	33,83,695	1,25,209	26,44,710	8,64,194
General Wildlife Conservation Activities		5,391	5,391	General Wildlife Conservation Activities		2,87,688	2,82,297	5,391
Pending Project to be c/f to balance sheet	29,82,909	4,83,721		Interest Income	3,25,767			3,25,767
Excess of Income/Expense over Income/Expense	3,25,767		3,25,767					
<b>Total (WILD FCRA)</b>	<b>60,06,308</b>	<b>9,58,084</b>	<b>34,97,762</b>	<b>Total (WILD FCRA)</b>	<b>60,06,308</b>	<b>9,58,084</b>	<b>34,66,631</b>	<b>34,97,762</b>
<b>Total (WILD General + FCRA)</b>	<b>61,88,756</b>			<b>Total (WILD General + FCRA)</b>	<b>61,88,756</b>			

COIMBATORE  
DATE : 08/07/15

  
*[Signature]*  
**ASSESSEE**

For S.KRISHNAMOORTHY & CO.  
Chartered Accountants  
*[Signature]*  
**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 2015**

Previous Year	Liabilities	Rs.	Previous year	Assets	Rs.
	<b>Capital</b>				
7,51,315	WILD FCRA	9,34,796	13,43,269	SBI Investments (FCRA)	42,94,035
1,83,480	<b>Add: Excess of income over expense (FCRA)</b>	3,25,767	12,60,563	50,126 Central Bank of India 1407005658 (FCRA)	13,719
2,35,103	WILD General	3,83,989	1,34,127	Computer (FCRA)	1,34,127
1,48,886	<b>Add: Excess of income over expense (General)</b>	1,01,613	4,85,602	3,61,678 SBI Investments (General)	4,66,675
9,58,085	Pending Projects (FCRA)	34,66,630	14,559	Central Bank of India 1481289290 (General)	20,774
1,92,844	Miscellaneous Sundry Creditors (FCRA)	3,28,891	6,783	Cash balance (FCRA)	7,613
52,465	Miscellaneous Sundry Creditors (General)	11,236	10,252	Cash balance (General)	9,389
			333	Printer	333
			5,51,087	Sundry Debtors (FCRA )	6,06,257
			49,965	Sundry Debtors (General)	
<b>25,22,178 Total</b>		<b>55,52,922</b>	<b>25,22,178 Total</b>		<b>55,52,922</b>

COIMBATORE  
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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**  
**Receipts and Payments Account (Foreign Contribution) for the year ended 31 March 2015**

<b>RECEIPTS</b>	<b>Rs</b>		<b>PAYMENTS</b>	<b>Rs</b>
<b>Amphibian Chytrid Project</b>				
<i>Brought forward from previous year (I)</i>	1,27,468	Salary		3,08,200
17 May 14 - Mohammed Bin Zayed Species Conservation Fund, USA (A)	6,96,343	Travel/Food/Accommodation		2,10,759
		Administration		1,20,000
		Supplies		74,385
		Field Assistant		58,000
		Equipment		14,035
		Forest Department charges		5,000
		Communication		3,144
		<i>Carried forward to next year (a)</i>		30,288
<b>Total</b>	<b>8,23,811</b>	<b>Total</b>		<b>8,23,811</b>
 <b>CEPF 56144 - Conservation Status of Western Ghats Reptile Project</b>				
24 Mar 15 - Critical Ecosystem Partnership Fund, CI, USA (B)	2,34,573	Professional services		2,02,461
		Postage & Delivery		32,112
<b>Total</b>	<b>2,34,573</b>	<b>Total</b>		<b>2,34,573</b>
 <b>CEPF 62911 - Communication Conservation Anamalai Project</b>				
<i>Brought forward from previous year (II)</i>	59,580	Salary		5,79,600
19 Jun 14 - Critical Ecosystem Partnership Fund, CI, USA (C)	3,72,438	Travel/Food/Accommodation		2,88,572
26 Aug 14 - Critical Ecosystem Partnership Fund, CI, USA (D)	1,54,494	Rent		94,500
24 Dec 14 - Critical Ecosystem Partnership Fund, CI, USA (E)	4,78,440	Professional service		77,367
05 Mar 15 - Critical Ecosystem Partnership Fund, CI, USA (F)	3,60,558	Furniture/Equipment		46,882
		Telecommunications		22,881
		Supplies		5,668
		Maintenance		1,163
		Postage		966
		<i>Carried forward to next year (b)</i>		3,07,911
<b>Total</b>	<b>14,25,510</b>	<b>Total</b>		<b>14,25,510</b>
 <b>CEPF - Citizen Science Conservation Malnad Project</b>				
<i>Brought forward from previous year (III)</i>	3,58,139	Salary		1,19,000
		Field expense		33,271
		Communications		2,344
		Office expense		2,100
		<i>Carried forward to next year (c)</i>		2,01,424
<b>Total</b>	<b>3,58,139</b>	<b>Total</b>		<b>3,58,139</b>

RECEIPTS	Rs	PAYMENTS	Rs
<b>General Wildlife Conservation, Education and Administration</b>			
<i>Brought forward from previous year (IV)</i>	2,87,688	Communication	4,354
		Travel	650
		Electricity	229
		Bank charge	158
		<i>Carried forward to next year (d)</i>	<u>2,82,297</u>
<b>Total</b>	<u>2,87,688</u>	<b>Total</b>	<u>2,87,688</u>
<b>Himalayan Grey Langur (<i>Semnopithecus ajax</i>) Survey Project</b>			
<i>Brought forward from previous year (V)</i>	1,25,209	Team Stipend	5,60,000
19 May 14 - Conservation Leadership Fund, USA (G)	13,86,882	Food/Accommodation	1,37,455
28 July 14 - Prince Bernard Nature Fund, Netherland (H)	19,96,813	Travel	79,187
		Equipment	59,825
		Communication	10,026
		Printing/Stationery	9,355
		Field supplies	8,346
		<i>Carried forward to next year (e)</i>	<u>26,44,710</u>
<b>Total</b>	<u>35,08,904</u>	<b>Total</b>	<u>35,08,904</u>
<b>Interest Income</b>	<b>3,25,767</b>	<b>Excess of Income Over expense</b>	<b>3,25,767</b>
<b>Total Brought forward from previous year (I+II+III+IV+V)</b>	<b>9,58,084</b>	<b>Total Current year expense</b>	<b>31,71,995</b>
<b>Total Current year Income (A+B+C+D+E+F+G+H)</b>	<b>60,06,308</b>	<b>Total Carried forward to next year (a+b+c+d+e)</b>	<b>34,66,630</b>
<b>Grand Total</b>	<u><b>69,64,392</b></u>	<b>Grand Total</b>	<u><b>69,64,392</b></u>

COIMBATORE  
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ASSEESSEE

For S.KRISHNAMOORTHY & CO.  
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*K. Raghu*  
K.RAGHU  
Membership No.11178  
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