

FINANCIAL STATEMENT

of



CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT

3/1065, Bharathinagar, Attaiyampalayam,
Velayuthampalayam Post,
Avinashi – 641 654,
Tirupur District, Tamilnadu.
Ph: 04296 – 270089
Email: csed.change@gmail.com

For the year ended 31st March 2023

[CONSOLIDATED]

BY

K. KALAICHELVAN, B. Com., F.C.A
CHARTERED ACCOUNTANT
K.A.K Building,
57, Municipal Office Road,
Tirupur – 641 604.





Ref No. :

Date :

AUDITOR'S REPORT

I have examined the Balance Sheet of **CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT [CSED]**, AVINASHI – 641 654 as on 31.03.2023, Receipts and Payments and the Income and Expenditure by the said society.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of audit. In my opinion, proper books of accounts have been kept by the head office and the branches of the above named society visited by me so far as appears from my examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below.

In my opinion and to the best of my information, and according to information given to me the said accounts give a true and fair view:-

- (i) In the case of Balance Sheet, of the state of the affairs of the above named society as on 31.03.2023
- (ii) In the case of Receipts and Payments account, of the receipt and payment of its accounting year ending 31.03.2023 and
- (iii) In the case of Income and Expenditure account, of its accounting year ending 31.03.2023

The prescribed particulars are annexed, hereto.

Place: Tirupur
Date: 11.09.2023

 Chartered Accountant

CA K.KALAICHELVAN B.Com., F.C.A.,
Chartered Accountant
K.A.K. Building,
57, Municipal Office Road,
Tirupur - 641 604.



UDEN: 23029020 BG RTFG 9078

SIGNIFICANT ACCOUNTING POLICIES

1. System of Accounting : 'Cash system of Accounting' is followed Consistently
2. Fund Approach : The society is following "Fund Approach" to record the Financial transactions of each Ear-marked fund

Segregated book-keeping system & reporting is followed
3. Depreciation : Not considered on assets as they are not employed for business
4. Inflation : Current costs are not adjusted to reflect any Inflation
5. Assets : Fixed Assets are stated at cost (Historical cost).



CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT (CSED), AVINASHI.

Consolidated Receipts and Payments Account for the year ended 31st March, 2023

RECEIPTS		AMOUNT	PAYMENTS	SCHEDULE	AMOUNT
		Rs. Ps.			Rs. Ps.
To Opening Balance			By Specific / Earmarked Project Fund Expenses:		
Cash	19,829.00		a) Post Corona Workers Survey (Workers Rights Consortium - WRC)	A	1,25,590.00
Bank	18,45,470.90		b) Baseline Survey Work (Terre Des Hommes (TdH), Germany)	B	1,00,000.00
Loans & Advances	17,32,063.00	35,97,362.90	c) Promotion & Protection of Adolescent Girls and Young Women Rights (PPAGYWR) - Tirupur (Azim Premji Foundation - APF)	C	65,32,707.32
To Specific Funds / Earmarked Funds Received:			d) Childline - 1098 Tirupur (Childline India Foundation)	D	13,30,337.08
a) Workers Rights Consortium (WRC) (Post Corona Workers Survey)	1,14,273.00		e) Child Help Desk (CHD) - Coimbatore (Childline India Foundation)	C	11,41,142.00
b) Terre Des Hommes (TdH), Germany (Household Baseline Survey Work)	1,00,000.00	2,14,273.00	f) General Account - Expenses	F	42,617.00
c) Azim Premji Foundation (APF) (Promotion & Protection of Adolescent Girls and Young Womens Rights - PPAGYWR)		50,40,000.00	By Repayment of Loans & Advances		
d) Childline India Foundation (Childline - 1098 Tirupur)		12,17,627.00	(i) Childline:1098 - Tirupur to CSED	7,18,000.00	
e) Childline India Foundation (Child Help Desk (CHD) - Coimbatore)		10,71,245.00	(ii) Childline:1098 - Tirupur to C. Nambi	2,25,000.00	9,43,000.00
f) General Account			(iii) Child Help Desk (CHD) to CSED	3,35,000.00	
Schuf Speciality Valves India Pvt Ltd	8,00,000.00		(iv) Child Help Desk (CHD) to Mr.C. Nambi	2,25,000.00	5,60,000.00
Repose Mattress Private Limited	6,00,000.00				
Unicef through Childline India Foundation	39,800.00				
General Donations	47,400.00	14,87,200.00	By Closing Balance:		
To Loans & Advances Received from CSED			Cash in Hand	12,073.00	
a) For Childline:1098 - Tirupur District	7,85,000.00		Cash in Bank	16,65,114.50	
b) For Child Help Desk (CHD) - Coimbatore	2,85,000.00	10,70,000.00	Loans & Advances	19,89,063.00	36,66,250.50
To Loans & Advances Received from Mr.C. Nambi					
a) For Childline:1098 - Tirupur District	3,25,000.00				
b) For Child Help Desk (CHD) - Coimbatore	3,65,000.00	6,90,000.00			
<i>Balance C/o</i>		1,43,87,707.90	<i>Balance C/o</i>		1,44,41,643.90

<i>Balance B / fd.</i>		1,43,87,707.90	<i>Balance B / fd.</i>		1,44,41,643.90
To Interest Earned:	Foreign A/c	1,528.00	53,936.00		
	PPAGYWR Project	40,100.00			
	Childline - 1098	1,764.00			
	Child Help Desk (CHD)	1,793.00			
	General A/c	8,751.00			
Total		1,44,41,643.90	Total		1,44,41,643.90

For Centre for Social Education and Development

Vide my report of even date attached
UDIN: 23029020BGRTHG9078




Avinashi
Date: 11.09.2023

Executive Director

(K. Kalaichelvan)
Chartered Accountant



CA K.KALAIHELWAN B.Com., F.C.A.,
Chartered Accountant -
K.A.K.Building,
57, Municipal Office Road,
Tirupur - 641 604.

CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT (CSED), AVINASHI.

Income and Expenditure Statement for the year ended 31st March, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	Rs. Ps.		Rs. Ps.
By Programme Expenses		To Specific Funds / Earmarked Funds Received:	
By Post Corona Workers Survey related Expenses	1,25,250.00	Workers Rights Consortium (WRC) (Post Corona Workers Survey)	1,14,273.00
By Household Baseline Survey related Expenses	1,00,000.00	Terre Des Hommes (TdH), Germany (Household Baseline Survey Work)	1,00,000.00
By Community Learning Points Estb. and Usage		Azim Premji Foundation (APF) (Promotion & Protection of Adolescent Girls and Womens Rights - PPAGYWR)	50,40,000.00
Posters	18,000.00	Childline - 1098 Tirupur (Childline India Foundation)	12,17,627.00
Handbills	5,900.00	Child Help Desk (CHD) - Coimbatore (Child Help Desk (CHD) - Coimbatore)	10,71,245.00
Community Learning Points at Rural & Urban	35,110.00	General Account	
	59,010.00	Schuf Speciality Valves India Pvt Ltd	8,00,000.00
By Potential Leaders of Vulnerable Girls - Studying		Repose Mattress Private Limited	6,00,000.00
Follow-up Programme for Community Ad.Girls & Y.W	1,63,351.50	Unicef through Childline India Foundation	39,800.00
A Drive on Exam Preparedness	1,76,334.00	General Donations	47,400.00
	3,39,685.50		14,87,200.00
By Increased Awareness Among the General Public		To Interest Earned:	
Public Action and Mass Awareness Progrmme	51,832.00	Foreign A/c	1,528.00
Observation of Special Days	46,236.00	PPAGYWR Project	40,100.00
Puppetry yathra Progrmme (A Week Long Programme)	4,77,237.00	Childline - 1098	1,764.00
	5,75,305.00	Child Help Desk (CHD)	1,793.00
By Potential Leaders of Vulnerable Girls - Studying		General A/c	8,751.00
Follow-up Programme for Community Ad.Girls & Y.W	1,64,939.00		53,936.00
A Drive on Exam Preparedness	49,165.00		
	2,14,104.00		
By Potential Leaders become Child Rights Promoters			
Intensive Trg. Prg. for Potential Child Rights Promoters	2,06,048.00		
By Work with Vulnerable Girls in Schools/Community			
Sensitization Programme for School Students	25,240.00		
Thematic Competations on Rights of Girl Children	9,750.00		
Development of an Exhibition	1,33,130.00		
	1,68,120.00		
By Work with College Students			
Sensitization Prg. For College Students	57,987.00		
Thematic Competitions in College Students	44,135.00		
Fortnightly Review Meeting	74,201.00		
	1,76,323.00		
By PPAGYWR Project related expenses - at Theni District through Arogya Agam	6,00,000.00		
	25,63,845.50	<i>Balance C/o</i>	90,84,281.00

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<i>Balance B / fd.</i>	84,73,855.52	<i>Balance B / fd.</i>	90,84,281.00
By Administrative Expenses			
Office rent	82,000.00		
Printing, Stationary & Xeroxing	66,774.00		
Postage & Courier	21,459.00		
Telephone/Mobile/Internet Charges	31,282.00		
Newspaper & Periodicals	10,385.00		
Review Meeting / Team Meeting Expenses	34,550.00		
Society Renewal fees	2,400.00		
Consumables & Computer Maintenance	3,400.00		
Audit Fees	65,000.00		
Office Maintenance	1,43,520.00		
Bank Commission / Charges	4,143.88		
Local Conveyance	24,218.00		
Miscellaneous Expenses	2,530.00		
Accountant-Cum-Cashier	3,06,876.00		
	7,98,537.88	By Excess of Expenditure over Income transferred to Balance Sheet	1,88,112.40
Total	92,72,393.40	Total	92,72,393.40

For Centre for Social Education and Development

Vide our Report of Even date attached

UDIN: 23029020BGRTHG9078

Avinashi

Date : 11.09.2023



Executive Director

Chartered Accountant



CA K.KALAIHELVAN B.Com., F.C.A.,
Chartered Accountant -
K.A.K.Building,
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Tirupur - 641 604.

CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT (CSED), AVINASHI.

Consolidated Balance Sheet as on 31st March, 2023

LIABILITIES		AMOUNT	ASSETS		AMOUNT
		Rs. Ps.			Rs. Ps.
I. CAPITAL FUND (Represented by Fixed Assets) As per Last Balance Sheet		1,52,26,974.20	I. FIXED ASSETS (As per Schedule : F.A)		1,52,26,974.20
II. GENERAL FUND As per Last Balance Sheet	16,81,863.90		II. CURRENT ASSETS Closing Balance:		
Less: Amount transferred from I & E Account	1,88,112.40	14,93,751.50	a) Cash in Hand	12,073.00	
III UNDISBURSED SPECIFIC FUNDS: (Ear-marked) (Schudule attached)		19,27,337.50	b) Cash in Bank	16,65,114.50	
IV. CURRENT LIABILITIES Loan / Advances		2,45,161.50	c) Loan/Advance	19,89,063.00	36,66,250.50
Total		1,88,93,224.70	Total		1,88,93,224.70

For Centre for Social Education and Development

UDIN: 23029020BGRTHG9078

Vide my report of even date attached

Avinashi
Date: 11.09.2023



Executive Director

(K. Kalaichelvan)
Chartered Accountant



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