

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.





K.Kalaichelvan B.com., F.C.A.,
CHARTERED ACCOUNTANT

Cell : 93447 06025
Phone : 2200783
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: 230 29020 BG RTHG 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).



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			
Balance C/o		1,43,87,707.90	Balance C/o		1,44,41,643.90

Balance B / fd.		1,43,87,707.90	Balance B / fd.			1,44,41,643.90	
To Interest Earned:							
	Foreign A/c	1,528.00					
	PPAGYWR Project	40,100.00					
	Childline - 1098	1,764.00					
	Child Help Desk (CHD)	1,793.00					
	General A/c	8,751.00					
		53,936.00					
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.KALAICHELVAN 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			
	Handbills	5,900.00			
	Community Learning Points at Rural & Urban	35,110.00			
By	Potential Leaders of Vulnerable Girls - Studying		Childline - 1098 Tirupur (Childline India Foundation)		12,17,627.00
	Follow-up Programme for Community Ad.Girls & Y.W	1,63,351.50			
	A Drive on Exam Preparedness	1,76,334.00			
By	Increased Awareness Among the General Public		Child Help Desk (CHD) - Coimbatore (Child Help Desk (CHD) - Coimbatore)		10,71,245.00
	Public Action and Mass Awareness Progrmme	51,832.00			
	Observation of Special Days	46,236.00			
	Puppetry yathra Progrmme (A Week Long Programme)	4,77,237.00			
By	Potential Leaders of Vulnerable Girls - Studying		General Account		
	Follow-up Programme for Community Ad.Girls & Y.W	1,64,939.00	Schuf Speciality Valves India Pvt Ltd		8,00,000.00
	A Drive on Exam Preparedness	49,165.00	Repose Mattress Private Limited		6,00,000.00
			Unicef through Childline India Foundation		39,800.00
			General Donations		47,400.00
By	Potential Leaders become Child Rights Promoters				14,87,200.00
	Intensive Trg. Prg. for Potential Child Rights Promoters	2,06,048.00			
By	Work with Vulnerable Girls in Schools/Community		To Interest Earned:		
	Sensitization Programme for School Students	25,240.00	Foreign A/c		1,528.00
	Thematic Competations on Rights of Girl Children	9,750.00	PPAGYWR Project		40,100.00
	Development of an Exhibition	1,33,130.00	Childline - 1098		1,764.00
			Child Help Desk (CHD)		1,793.00
By	Work with College Students		General A/c		8,751.00
	Sensitization Prg. For College Students	57,987.00			53,936.00
	Thematic Competitions in College Students	44,135.00			
	Fortnightly Review Meeting	74,201.00			
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>	25,63,845.50	<i>Balance B / fd.</i>	90,84,281.00
By Redressal Mechanisum & Lnkg for Vulerable Y.W Tollfree Help Line Telephone Charges 17,393.00 Promotion of Tollfree Number 63,417.66 Legal & Counselling Support 56,270.00	1,37,080.66		
By Messo & Macro lvl Linkages with Relevent Ntwk Linkages and Net-Working Activities 1,41,574.00 Staff Capacity Building Program (Non - Resident) 53,673.00	1,95,247.00		
By Childline:1098 - Project Expenses Travel, Conveyance & Outreach 1,43,526.00 Medical, Shelter, Restoration & Nutrition 1,64,509.00 Special Programmes - Childline - 1098 346.00 Awareness Materials 18,322.00 Open House & Outreach Awareness 3,252.00	3,29,955.00		
By Child Help Desk (CHD) - Project Expenses Travel, Conveyance & Outreach 59,217.00 Medical, Shelter, Restoration & Nutrition 97,660.00 Special Programmes - Childline - 1098 450.00 Awareness Materials 10,101.00 Open House & Outreach Awareness 10,624.00	1,78,052.00		
By Sports for Development Programme (S4D)	39,800.00		
By Travel Expenses & Vehicle Maintenance PPAGYWR Programme 3,72,579.00 Vehicle Maintenance 1,69,414.36	5,41,993.36		
By Project / Programme Implementation Cost PPAGYWR Programme 27,75,882.00 Childline - 1098, Tirupur Programme 8,64,000.00 Child Help Desk (CHD), Coimbatore Programme 8,48,000.00	44,87,882.00		
	84,73,855.52	<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



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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 Less: Amount transferred from I & E Account 1,88,112.40	14,93,751.50	II. CURRENT ASSETS Closing Balance: a) Cash in Hand 12,073.00 b) Cash in Bank 16,65,114.50 c) Loan/Advance 19,89,063.00	36,66,250.50
III UNDISBURSED SPECIFIC FUNDS: (Ear-marked) (Schudule attached)	19,27,337.50		
IV. CURRENT LIABILITIES Loan / Advances	2,45,161.50		
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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