

FINANCIAL STATEMENT

of



CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT

3/1065, Bharathinagar, Attaiyampalayam,

Avinashi – 641 654,

Tirupur District, Tamilnadu.

Ph: 04296 – 270089

Email: csed.change@gmail.com

For the year ended 31st March 2024

(CONSOLIDATED)

BY

KALAIHELVAN & CO

K.A.K Building,

57, Municipal Office Road,

Tirupur – 641 604.



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).



For Centre for Social Education and Development (CSED)


Treasurer


Executive Director



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 **31.03.2024**, 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 **31.03.2024**
- (ii) In the case of Receipts and Payments account, of the receipt and payment of its accounting year ending **31.03.2024** and
- (iii) In the case of Income and Expenditure account, of its accounting year ending **31.03.2024**

The prescribed particulars are annexed, hereto.

Place: Tirupur

Date: 23.08.2024

CA .KALAIHELVAN & CO

FRN : 027458S
CHARTERED ACCOUNTANT
K.A.K. BUILDING,
57. MUNICIPAL OFFICE ROAD,
TIRUPUR - 641 604

Chartered Accountant

For **KALAIHELVAN & CO**



Proprietor

VDEN: 24/08/2020 BKRFDP4330

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

Consolidated Receipts and Payments Account for the year ended 31st March, 2024

RECEIPTS		AMOUNT	PAYMENTS	SCHEDULE	AMOUNT
		Rs. Ps.			Rs. Ps.
To Opening Balance			By Specific / Earmarked Project Fund Expenses:		
Cash	12,073.00		a) Post Corona Workers Survey (Workers' Rights Consortium - WRC)	A	1,30,591.00
Bank	16,65,413.50		b) Break The Chain Project (Terre Des Hommes (TdH), Germany)	B	14,32,941.54
Loans & Advances	19,89,063.00	36,66,549.50	c) Promotion & Protection of Adolescent Girls & Young Women Rights (PPAGYWR) - Tirupur (Azim Premji Foundation - APF)	C	7,59,785.00
To Specific Funds / Earmarked Funds Received:			d) Childline - 1098 Tirupur (Childline India Foundation)	D	2,35,902.00
a) Workers' Rights Consortium (WRC) (Post Corona Workers Survey)	1,19,031.00		e) Child Help Desk (CHD) - Coimbatore (Childline India Foundation)	E	2,20,892.00
b) Terre Des Hommes (TdH), Germany (Break The Chain - Project)	45,58,238.44	46,77,269.44	f) Individual Toilet Construction (SchuF Speciality Valves India Pvt)	F	8,00,000.00
c) Azim Premji Foundation (APF) (Promotion & Protection of Adolescent Girls & Womens Rights - PPAGYWR)		6,00,000.00	g) Individual Toilet Construction (Repose Mattress Pvt)	G	6,00,000.00
d) Childline India Foundation (Childline - 1098 Tirupur)		6,83,649.00	h) Promotion & Protection of Children's Rights (Eastman Exports Pvt, Tirupur)	H	6,35,005.00
e) Childline India Foundation (Child Help Desk (CHD) - Coimbatore)		3,02,634.00	i) General Account - Expenses	I	13,50,090.94
f) General Account					
i Promotion & Protection of Children's Rights - Project	10,00,000.00				
ii Contribution from Certificate Course on Child Rights	48,000.00				
iii Contribution from CSR Project towards Admin & Management Cost	96,370.00				
iv General Donations	6,16,000.00	17,60,370.00			
<i>Balance C/o</i>		1,16,90,471.94	<i>Balance C/o</i>		61,65,207.48



Balance B/ fd.		1,16,90,471.94	Balance B/ fd.		61,65,207.48
To Loans & Advances Received from Mr.C. Nambi			By Repayment of Loans & Advances		
a)	For Childline:1098 - Tirupur District	70,000.00	a)	Childline:1098 - Tirupur to CSED	4,60,000.00
b)	For Child Help Desk (CHD) - Coimbatore	90,000.00	b)	Childline:1098 - Tirupur to C. Nambi	1,20,000.00
c)	For General Account	2,50,000.00	c)	Child Help Desk (CHD) to Mr.C. Nambi	1,80,000.00
		4,10,000.00			7,60,000.00
To Interest Earned:			By Closing Balance:		
	Foreign Contribution A/c	5,214.00		Cash in Hand	2,950.00
	PPAGYWR Project A/c	6,663.00		Cash in Bank	35,82,743.46
	Childline:1098 - Project A/c	781.00		Loans & Advances	16,39,063.00
	Child Help Desk (CHD) - Project A/c	707.00			52,24,756.46
	General A/c	36,127.00			
		49,492.00			
Total		1,21,49,963.94	Total		1,21,49,963.94

For Centre for Social Education and Development

For KALAICHELVAN & CO
Vide my report of even date attached

Avinashi
Date : 23.08.2024



[Signature]
Treasurer

[Signature]
Executive Director



[Signature]
Proprietor
(K. Kalaichelvan)
Chartered Accountant

CA .KALAICHELVAN & CO
FRN : 027458S
CHARTERED ACCOUNTANT :
K.A.K. BUILDING. :
57. MUNICIPAL OFFICE ROAD. :
TIRUPUR - 641 604

UDIN: 2409020BKBFDP4330

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

Income and Expenditure Statement for the year ended 31st March, 2024

EXPENDITURE		AMOUNT		INCOME		AMOUNT	
		Rs.	Ps.			Rs.	Ps.
By Programme Expenses				To Specific Funds / Earmarked Funds Received:			
Post Corona Workers Survey Expenses				Workers' Rights Consortium (WRC) (Post Corona Workers Survey)		1,19,031.00	
Survey / Data Collection	20,750.00			Terre Des Hommes (TdH), Germany (Break The Chain Project)		45,58,238.44	
Data feeding and Analysis Work	40,000.00			Azim Premji Foundation (APF) (Promotion & Protection of Adolescent Girls and Young Women's Rights - PPAGYWR)		6,00,000.00	
Concultaency Charges	40,000.00			Childline - 1098 Tirupur (Childline India Foundation)		6,83,649.00	
Food, Snacks & Tea Expenses	900.00	1,01,650.00		Child Help Desk (CHD) - Coimbatore (Childline India Foundation)		3,02,634.00	
Break The Chain - Project Expenses				General Account			
Play & Education Materials	48,254.00			i) Promotion & Protection of Children's Rights		10,00,000.00	
Honorarium for EMC Motivators	2,24,000.00			ii) Contribution from Certificate Course on Child		48,000.00	
Prevention Event	35,426.00			iii) Contribution from CSR Project towards Admin & Management Cost		96,370.00	
Staff Training	67,602.00			iv) General Donations		6,16,000.00	
Rent for Tailoring Centres	42,000.00						
Honorarium for Tailoring Instructors	40,000.00						
Need Based Campaign	12,975.00						
State Consultations	7,704.00						
Travel & Transport	1,26,335.00						
Project Implementation Cost	6,48,854.00	12,53,150.00					
Childline:1098 - Project Expenses							
Client Relatd Conveyance & Outreach	19,708.00						
Medical, Shelter, Restoration & Nutrition	3,356.00						
Awareness Materials	3,400.00						
Project Implementation Cost	1,84,000.00	2,10,464.00					
PPAGYWR Programme Project							
Project Implementation Cost		6,76,267.00					
		22,41,531.00		Balance C/o		80,23,922.44	



EXPENDITURE	AMOUNT	INCOME	AMOUNT
<i>Balance B / fd.</i>	22,41,531.00	<i>Balance B / fd.</i>	80,23,922.44
By Child Help Desk (CHD) - Project Expenses		To Interest Earned	
Client Related Conveyance & Outreach	1,110.00	Foreign A/c	5,214.00
Medical, Shelter, Restoration & Nutrition	6,259.00	PPAGYWR Project	6,663.00
Awareness Materials	4,420.00	Childline - 1098	781.00
Open House & Outreach Awareness	200.00	Child Help Desk (CHD)	707.00
Project Implementation Cost	1,84,000.00	General A/c	36,127.00
	1,95,989.00		49,492.00
General - Project Program Related Expenses			
Certificate Course Related Expenses	15,462.00		
Initiation/Preparatory Expenses of New Project	9,274.00		
Meeting Expenses	9,931.50		
Net-Working Related Expenses	45,647.00		
Staff Training Expenses	8,126.00		
Toll-free Helpline Awareness	5,000.00		
PPAGYWR Project related expenses	10,000.00		
Project Implementation Cost	6,45,172.00		
	7,48,612.50		
Individual Toilet Construction Programme			
Support to Beneficiaries for Toilet Constructions	5,55,814.00		
Administration & Management Cost	44,012.00		
Support to Beneficiaries for Toilet Constructions	7,47,474.00		
Administration & Management Cost	52,358.00		
	13,99,658.00		
Travel and Other Expenses			
Travel Expenses	1,01,787.00		
Fuel Expenses - Four Wheelers	85,491.50		
Vehicle Insurance	60,078.00		
Vehicle Maintenance	1,03,253.28		
	3,50,609.78		
	49,36,400.28		
		<i>Balance C/o</i>	80,73,414.44



EXPENDITURE	AMOUNT	INCOME	AMOUNT
<i>Balance B / jd.</i>	49,36,400.28	<i>Balance B / jd.</i>	80,73,414.44
Promotion & Protection Children's Rights Programme			
Community Level Awareness Programme	32,490.00		
Development of IEC Materials	34,624.00		
One Day Orientation Programme	59,434.00		
Summer Camps	57,753.00		
Two Days Intensive Training Programme	92,258.00		
Project Implementation Cost	3,12,057.00		
	5,88,616.00		
By Administrative Expenses			
Office Rent (Field Office, Perundurai)	33,000.00		
Printing, Stationary & Xeroxing	24,106.00		
Postage & Courier	1,290.00		
Office Supplies & Communication	1,89,816.70		
Telephone/Mobile/Internet Charges	48,343.00		
Newspaper & Periodicals	11,445.00		
Review / Team Meeting Expenses	11,109.00		
Consumables & Computer Maintenance	14,583.00		
Audit Fees	20,000.00		
Bank Commission / Charges	2,234.50		
Acting Driver Wages	8,500.00		
Cashier-Cum- Accountant	2,75,764.00		
	6,40,191.20		
By Excess of Income over Expenditure transferred to Balance Sheet	19,08,206.96		
Total	80,73,414.44	Total	80,73,414.44

For Centre for Social Education and Development

Vide my report of even date attached

Avinashi
Date: 23.08.2024



[Signature]
Treasurer

[Signature]
Executive Director



For KALAICHELVAN & CO

(K. Kalaichelvan)
Chartered Accountant

UDIN: 24027020 BKRFD4330

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

Consolidated Balance Sheet as on 31st March, 2024

LIABILITIES		AMOUNT		ASSETS		AMOUNT	
		Rs. Ps.				Rs. Ps.	
I. CAPITAL FUND (Represented by Fixed Assets)				I. FIXED ASSETS (As per Schedule : F.A)			1,52,42,944.80
As per Last Balance Sheet	1,54,35,654.80			II. CURRENT ASSETS			
Less: Deletions during the year	<u>1,92,710.00</u>	1,52,42,944.80		Closing Balance:			
				a) Cash in Hand	2,950.00		
II. GENERAL FUND				b) Cash in Bank	35,82,743.46		
As per Last Balance Sheet	14,94,050.50			c) Loan/Advance	<u>16,39,063.00</u>		52,24,756.46
Add: Amount transferred from I & E Account	<u>19,08,206.96</u>	34,02,257.46					
III. CURRENT LIABILITIES							
Loans & Advances		16,39,063.00					
EPF Payables		1,58,436.00					
Rental Advances (Field Office, Perundurai)		25,000.00					
Total		2,04,67,701.26		Total			2,04,67,701.26

For Centre for Social Education and Development

For KALAICHELVAN & CO
Vide my report of even date attached

Avinashi
Date: 23.08.2024



[Signature]
Treasurer

[Signature]
Executive Director



[Signature]
Proprietor
(K. Kalaichelvan)
Chartered Accountant

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FRN : 027458S
CHARTERED ACCOUNTANT
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TIRUPUR - 631 604

UDEN: 24027020 BKRBFDP4330