

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 2026

(CONSOLIDATED)

BY

KALAICHELVAN & CO

K.A.K Building,

57, Municipal Office Road,

Tirupur – 641 604.



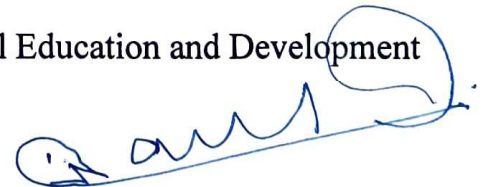
SIGNIFICANT ACCOUNTING POLICIES

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



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 **31.03.2026**, 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:-

- In the case of Balance Sheet, of the state of the affairs of the above named society as on **31.03.2026**
- In the case of Receipts and Payments account, of the receipt and payment of its accounting year ending **31.03.2026** and
- In the case of Income and Expenditure account, of its accounting year ending **31.03.2026**

The prescribed particulars are annexed, hereto.

For **KALAICHELVAN & CO**

Place: Tirupur
Date: 01.06.2026



Proprietor
Chartered Accountant

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

UDEN: 26029020ATEECL9276

CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT (CSED)

3/1065, Bharathinagar, Attaiyampalayam, Avinashi - 641 654, Tirupur District.

Consolidated Receipts & Payments Account for the year ended 31st March, 2026

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
		Rs. Ps.		SCHEDULE	Rs. Ps.
To Opening Balance			By Specific / Earmarked Project Fund Expenses:		
Cash	178.00		a) Break The Chain Project	A	87,62,173.28
Bank	11,51,700.30	11,51,878.30	(Terre Des Hommes (TdH), Germany)		
Loans & Advances			b) South Zone Project Partners Training - 2025	B	4,21,735.00
Mr.C. Nambi, Executive Director, CSED	8,85,000.00		(Terre Des Hommes (TdH), Germany)		
Childline Projects	7,54,063.00	16,39,063.00	c) Sabbatical Programme	C	9,73,356.96
			(Dasra, Mumbai)		
To Specific Funds / Earmarked Funds Received:			d) Women's Empowerment for Textiles - WEFT	D	2,93,248.00
a) Terre Des Hommes (TdH), Germany			(Sakshi, New Delhi)		
(Break The Chain - Project)		1,11,49,426.98	e) General Account - Expenses	E	4,20,194.59
d) Terre Des Hommes (TdH), Germany					
(South Zone Project Partners Training -		4,21,735.00	f) Bank Commissions		
e) Dasra, Mumbai			i. FCRA - Desiganted A/C	2,148.04	
(Sabbatical Programme)		9,75,505.00	ii. Childline - 1098, Tirupur	1.00	
d) Reimbursement from Childline India			iii. Child Help Desk (CHD) - Coimbatore	590.00	2,739.04
Mumbai for FY: 2023-24					
i. Childline - 1098, Tirupur	79,144.00		By Repayment of Loans & Advances:		
ii. Child Help Desk (CHD) - Coimbatore	71,195.00	1,50,339.00	a) Childline:1098 - Tirupur to CSED	78,000.00	
f) Sakshi, New Delhi			b) Child Help Desk (CHD) to CSED	70,000.00	1,48,000.00
(Women's Empowerment for Textiles)		3,77,000.00			
Balance C / o		1,58,64,947.28	Balance C / o		1,10,21,446.87



Balance B / fd		1,58,64,947.28	Balance B / fd		1,10,21,446.87
g) General Account			By Closing Balance:		
Contribution from Certificate Course on Child Rights	39,600.00		Loans & Advances :		
General Donations	1,86,000.00	2,25,600.00	Mr.C. Nambi, Executive Director, CSED	11,50,000.00	
To Interest Earned:			Childline Projects	6,06,063.00	17,56,063.00
a) Foreign Contribution - Designated A/c	5,110.00		Cash in Hand	1,736.00	
b) Foreign Contribution - Utilization A/c	59,361.00		Cash in Bank	36,42,732.95	36,44,468.95
c) General A/c	1,402.54				
d) Interest earned frm other existings Bank A/c	558.00	66,431.54			
To Loans & Advances Received:					
From Mr.C. Nambi, Executive Director,		2,65,000.00			
Total		1,64,21,978.82	Total		1,64,21,978.82

For Centre for Social Education and Development

Vide my report of even date attached

Avinashi
Date : 01.06.2026



Treasurer

(Signature)

Executive Director

For KALAICHELVAN & CO



(K. Kalaichelvan)
Chartered Accountant

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

UDEN: 26029020ATEECL9276

CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT (CSED)

3/1065, Bharathinagar, Attaiyampalayam, Avinashi - 641 654, Tirupur District.

Income and Expenditure Statement for the year ended 31st March, 2026

EXPENDITURE		AMOUNT	INCOME		AMOUNT
		Rs. Ps.			Rs. Ps.
By Programme Expenses			To Specific Funds / Earmarked Funds Received:		
<i>Break The Chain - Project Expenses</i>			Terre Des Hommes (TdH), Germany (Break The Chain - Project)		1,11,49,426.98
Protecting Girls from Unsafe Migration	21,94,835.00		Terre Des Hommes (TdH), Germany (South Zone Project Partners Training -		4,21,735.00
Strengthening Labour Networks	7,07,541.50		Dasra, Mumbai (Sabbatical Programme)		9,75,505.00
Promotion of Decent Working Conditions	2,18,255.00		Reimbursement from Childline India Foundation (CIF), Mumbai for FY: 2023-24		
Lobbying of Decent Working Conditions	2,01,336.50		i. Childline - 1098, Tirupur	79,144.00	
Project Implementation Cost	38,92,256.00	72,14,224.00	ii. Child Help Desk (CHD) - Coimbatore	71,195.00	1,50,339.00
<i>South Zone Project Partners Training Expenses</i>			Sakshi, New Delhi (Women's Empowerment for Textiles)		3,77,000.00
Hall, Accommodation, Food & Refreshments	3,14,544.00		General Account		
Resource Person's Fees	65,000.00		Contribution from Certificate Course on CR	39,600.00	
Resource Materials	9,112.00		General Donations	1,86,000.00	2,25,600.00
Resource Person's Travel Expenses	23,275.00				
Fuel, Acting Driver & Miscellaneous Expenses	9,804.00	4,21,735.00			
<i>Sabbatical Programme Expenses</i>					
Health Check-up & Medical Treatment Rld Exp	91,519.00				
Yoga, Meditation & Relaxation Related Exp	44,069.00				
Visiting Relatives, Friends & Companionship	1,60,322.96				
Sightseeing/Tour Prog (Within the Cntry & Bynd)	3,27,066.00				
Rejuvenation of Physical & Mental Health (Ayr)	1,77,074.00				
Honorarium for Executive Director	1,34,750.00				
Unforeseen & Miscellaneous Expenses	38,556.00	9,73,356.96			
<i>Balance C / o</i>		86,09,315.96	<i>Balance C / o</i>		1,32,99,605.98



EXPENDITURE		AMOUNT	INCOME		AMOUNT
<i>Balance B / fd</i>		86,09,315.96	<i>Balance B / fd</i>		1,32,99,605.98
Women's Empowerment for Textiles Prg			To Interest Earned		
Awareness Campaign Related Expenses	1,34,168.00		a) Foreign Contribution - Designated A/c	5,110.00	
Working Group Meetings	49,990.00		b) Foreign Contribution - Utilization A/c	59,361.00	
Honorarium	90,000.00		c) General A/c	1,402.54	
Travel & Miscellaneous	19,090.00	2,93,248.00	d) Interest earned from other existings Bank A/c	558.00	66,431.54
General Project - Program Related Expenses					
Certificate Course Related Expenses	9,173.00				
Meeting Expenses	2,347.00				
General Project Implementaion Cost	1,75,650.00				
Travel and Other Expenses	66,761.99	2,51,584.99			
By Administrative Expenses		17,19,297.92			
By Excess of Income over Expenditure transferred to Balance Sheet		24,92,590.65			
		1,33,66,037.52			1,33,66,037.52

For Centre for Social Education and Development

Avinashi
Date: 01.06.2026



[Signature]
Treasurer

[Signature]
Executive Director

Vide my report of even date at
For **KALAICHELVAN & CO**

(K. Kalaichelvan)
Chartered Accountant
Proprietor



CA .KALAICHELVAN & CO
FRN : 0274585
CHARTERED ACCOUNTANT
K.A.K. BUILDING.
57, MUNICIPAL OFFICE ROAD,
TIRUPUR - 641 604

UEN: 26029020ATEECL9276

CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT (CS&ED)
3/1065, Bharathinagar, Attaiyampalayam, Avinashi - 641 654, Tirupur District.

Consolidated Balance Sheet as on 31st March, 2026

LIABILITIES		AMOUNT	ASSETS		AMOUNT
		Rs. Ps.			Rs. Ps.
I. CAPITAL FUND (Represented by Fixed Assets) As per Last Balance Sheet		1,52,42,944.80	I. FIXED ASSETS (As per Fixed Assets Schedule)		1,52,42,944.80
II. GENERAL FUND As per Last Balance Sheet	3,33,442.30		II. CURRENT ASSETS		
Add: Amount transferred from I & E Account	24,92,590.65	28,26,032.95	Closing Balance:		
III. CURRENT LIABILITIES			a) Cash in Hand	1,736.00	
Loans & Advances		25,39,063.00	b) Cash in Bank	36,42,732.95	
EPF Payable		35,436.00	c) Loan/Advance	17,56,063.00	54,00,531.95
Total		2,06,43,476.75	Total		2,06,43,476.75

For Centre for Social Education and Development

Vide my report of even date attached

Avinashi
Date: 01.06.2026



[Signature]
Treasurer

[Signature]
Executive Director

For **KALAICHELVAN & CO**
[Signature]
(K. Kalaichelvan)
Chartered Accountant
Proprietor



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

UDEN: 26029020ATEECL9276

CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT (CSED),
3/1065, Bharathinagar, Attaiyampalayam, Avinashi - 641 654, Tirupur District.

Schedule: UNDISBURSED - EARMARKED FUNDS as on 31.03.2026

Sl.No.	Funds / Projects	Opening Balance as on 01.04.2025	Received during the F.Y 2025 - 26	Interest Earned during the F.Y 2025 26	Total	Less: Applied / Utilised	Balance as on 31.03.2026
1	F.C. Accounts	10,74,442.79	1,25,46,666.98	64,471.00	1,36,85,580.77	1,01,59,413.28	35,26,167.49
2	Childline:1098 - Tirupur	2,570.92	79,144.00	69.00	81,783.92	78,001.00	3,782.92
3	Child Help Desk (CHD)	25,741.00	71,195.00	359.00	97,295.00	70,590.00	26,705.00
4	General Account	44,052.91	6,02,600.00	1,402.54	6,48,055.45	7,13,442.59	(65,387.14)
	Total	11,46,807.62	1,32,99,605.98	66,301.54	1,45,12,715.14	1,10,21,446.87	34,91,268.27

For Centre for Social Education and Development

Vide my report of even date attached

Avinashi
Date: 01.06.2026



[Signature]
Treasurer

[Signature]
Executive Director

For KALAICHELVAN & CO
(K. Kalaihelvan)
Chartered Accountant
Proprietor



CA .KALAICHELVAN & CO
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CENTRE FOR SOCIAL EDUCATION AND DEVELOPMENT (CSED)
3/1065, Bharathinagar, Attaiyampalayam, Avinashi - 641 654, Tirupur District.

Details of Fixed Assets as on 31.03.2026

Sl.No.	Particulars	Cost as on 01.04.2025	Additions	Deletions	Cost as on 31.03.2026
1	Office Furniture and Equipments	2,43,908.80	-	-	2,43,908.80
2	Computer & Pheripherals	1,70,843.00	-	-	1,70,843.00
3	Still, Video Cameras & Accessories	75,400.00	-	-	75,400.00
4	Vehicles (Four Wheelers)	25,08,009.00	-	-	25,08,009.00
5	Vehicles (Two Wheelers)	3,48,329.00	-	-	3,48,329.00
6	Land & Building (Training Centre cum Office Premises)	1,18,96,455.00	-	-	1,18,96,455.00
	Total	1,52,42,944.80	-	-	1,52,42,944.80

Note: Depreciation not considered

For Centre for Social Education and Development

Avinashi
Date: 01.06.2026


Treasurer


Executive Director

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For **KALAICHELVAN & CO**

(K. Kalaichelvan)
Chartered Accountant
Proprietor



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

SCHEDULE : A

*Terre Des Hommes (TdH), Germany - Break The Chain (BTC)
Programme / Project Expenses F.Y : 2025 - 2026*

Sl.No.	Particulars	Amount (Rs.)
I	Capital Expenditure (Non-Recurring Costs)	Nil
II	Project / Programme Expenses	
a	Protecting Girls from Unsafe Migration	21,94,835.00
b	Strengthening Labour Networks	7,07,541.50
c	Promotion of Decent Working Conditions	2,18,255.00
d	Lobbying of Decent Working Conditions	2,01,336.50
e	Project Implementation Cost	38,92,256.00
III	Administrative Expenses	15,47,949.28
Total		87,62,173.28

For Centre for Social Education and Development

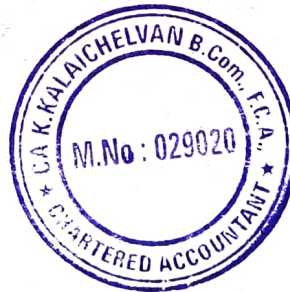

Treasurer


Executive Director

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For **KALAICHELVAN & CO**

(K. Kalaichelvan)
Chartered Accountant
Proprietor



CA .KALAICHELVAN & CO
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K.A.K. BUILDING,
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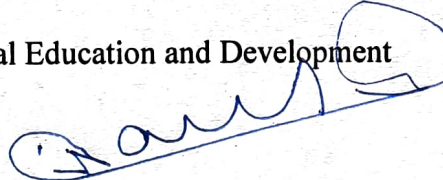
SCHEDULE : B

*Terre Des Hommes (TdH), Germany - South Zone Project Partners Training - 2025
Programme / Project Expenses F.Y : 2025 - 2026*

Sl.No.	Particulars	Amount (Rs.)
I	Capital Expenditure (Non-Recurring Costs)	Nil
II	Project / Programme Expenses	
a	Hall, Accommodation, Food & Refreshments	3,14,544.00
b	Resource Materials	9,112.00
c	Resource Person's Fees	65,000.00
d	Resource Person's Fees Travel Expenses	23,275.00
e	Fuel, Acting Driver & Miscellaneous Expenses	9,804.00
Total		4,21,735.00

For Centre for Social Education and Development


Treasurer


Executive Director



Vide my report of even date attached

For **KALAICHELVAN & CO**

(K. Kalaihelvan)
Chartered Accountant
Proprietor



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

SCHEDULE : C

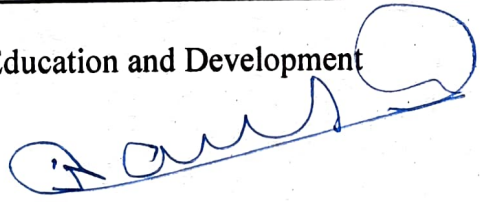
*Sakshi, New Delhi - Sabbatical Programme
Programme / Project Expenses F.Y : 2025 - 2026*

Sl.No.	Particulars	Amount (Rs.)
I	Capital Expenditure (Non-Recurring Costs)	Nil
II	Project / Programme Expenses	
a	Health Check-up & Medical Treatment Related Expenses	91,519.00
b	Yoga, Meditation & Relaxation Related Visits & Activities	44,069.00
c	Visiting Relatives, Friends, & Companionship Building	1,60,322.96
d	Sightseeing/Tour Programme (Within the Country & Beyond)	3,27,066.00
e	Rejuvenation of Physical & Mental Health (Ayurvedha)	1,77,074.00
f	Honorarium for Executive Director	1,34,750.00
g	Unforeseen & Miscellaneous Expenses	38,556.00
Total		9,73,356.96

For Centre for Social Education and Development

Vide my report of even date attached


Treasurer


Executive Director

For **KALAICHELVAN & CO**

(K. Kalaichelvan)
Chartered Accountant
Proprietor



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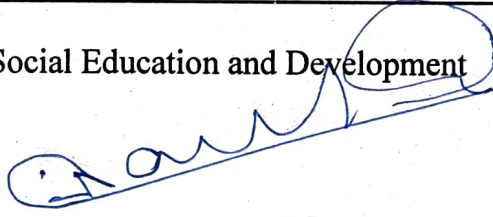
SCHEDULE : D

*Sakshi, New Delhi - Women's Empowerment for Textiles (WEFT)
Programme / Project Expenses F.Y : 2025 - 2026*

Sl.No.	Particulars	Amount (Rs.)
I	Capital Expenditure (Non-Recurring Costs)	Nil
II	Project / Program Related Expenses	
a	Awareness Campaign related Expenses	1,34,168.00
b	Working Group Meetings	49,990.00
c	Honorarium	90,000.00
d	Travel & Miscellaneous	19,090.00
Total		2,93,248.00

For Centre for Social Education and Development


Treasurer


Executive Director



Vide my report of even date attached

For **KALAICHELVAN & CO**

(K. Kalaichelvan)
Chartered Accountant
Proprietor



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

SCHEDULE : E**CSED - General Account**

Programme / Project Expenses F.Y : 2025 - 2026

Sl.No.	Particulars	Amount (Rs.)
I	Capital Expenditure (Non-Recurring Costs)	Nil
II	Project / Program Related Expenses	
	Certificate Course Related Expenses	9,173.00
	Meeting Expenses	7,347.00
III	Project Implementation Cost	
	Co-ordinator	60,000.00
	M & E Co-ordinator	60,000.00
	Executive Director	55,650.00
IV	Travel & Other Expenses	
	Fuel Expenses	2,066.00
	Travel Expenses	8,427.00
	Vehicle Insurance	7,764.00
	Vehicle Maintenance	41,157.99
V	Administrative Expenses	
	Consultancy Charges	87,320.00
	Audit Fees	50,000.00
	Income Tax	3,913.00
	Bank Charges	24.78
	Office Maintenance	20,735.00
	Postage & Courier	512.00
	Printing & Stationary	518.00
	Newspaper Subscriptions	2,300.00
	Society Renewal Expense	1,800.00
	Telephone & Communication Expenses	1,486.82
	Total	4,20,194.59

For Centre for Social Education and Development

Vide my report of even date attached

Treasurer



Executive Director



(K. Kalaiichelvan)

Chartered Accountant

CA. KALAICHELVAN & CO

FRN : 027458S

CHARTERED ACCOUNTANT

K.A.K. BUILDING,

57. MUNICIPAL OFFICE ROAD,

TIRUPUR - 641 601