

AUDIT REPORT

OF

**CENTRE
FOR
DEVELOPMENT**

**FOR THE YEAR
2023-24**



CA JAHIR MANSURI
D-407, The First, Bh. Hotel ITC Narmada, Vastrapur, Ahmedabad, Gujarat - 380015
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REPORT OF AUDITORS

We have audited the annexed Balance Sheet of **CENTRE FOR DEVELOPMENT, AHMEDABAD** at the end of **31st March 2024** and also the annexed Income and Expenditure account for the year ended on that date and we beg to report that:

- (a) The accounts have been maintained regularly and are in accordance with the provisions of the Act and Rules.
- (b) The receipts and disbursements are correctly shown in the accounts.
- (c) The cash balance and the vouchers in the custody of the Managers and Trustees on the date of audit were in agreement with the accounts.
- (d) All the books, deeds, accounts, vouchers and other documents or records required by us were produced before us.
- (e) No inventory certified by the Trustees, of the movables of the Trust has been maintained.
- (f) On behalf of the Trust, Managing Trustee appeared before us and furnished the necessary information required by us.
- (g) No property or the fund of the trust has been applied for any object or purpose of the trust.
- (h) There were no outstanding for rent for more than one year and that no amount has been written off during the year under report.
- (i) During the year under report there were no repairs or construction involving expenditure exceeding Rs. 5000/- for which no tenders have been invited.
- (j) No monies of the trust have been invested contrary to the provision of Section 35.
- (k) No alienation of immovable property contrary to the provision of Section 36 has been made which have come to our notice.
- (l) We could not count cash on hand as the accounts were not written up to date on the date of our audit.
- (m) Also refer to attached Annexure – A for our remarks which forms part of this audit report.


CA Jahir Mansuri
MRN: 115867
UDIN : 24115867BKESZP5043



Date: 16.09.2024
Place: Ahmedabad


CENTRE FOR DEVELOPMENT

Charity Registraion No : F/5260/ Ahmedabad
Society Registraion No : Guj/5408/ Ahmedabad
FCRA Registraion No : 041910295
PAN : AAATC3988K
TAN : AHMC01481E

BALANCE SHEET (CONSOLIDATED)
As on 31st March, 2024

Capital / Liabilities	Annex	Amount	Assets	Annex	Amount
		₹			₹
Interest Reserve Fund (FC)	F	69,521	Fixed Assets (FC)	C	1,44,022
Fixed Assets Fund (FC)		1,44,022	Other Loan and Advances (FC)	D	9,89,940
Unutilized Grant (FC)	A	9,36,291	Cash and Bank Balance (FC)	E	61,800
Other Current Liability (FC)		21,794	Fixed Assets (NonFC)	H	1,23,221
Expenses Payable			Fixed Deposits (NonFC)	C	45,32,068
Corpus Fund (NonFC)	F	5,60,737	Other Loan and Advances (NonFC)	D	98,987
Non Corpus Fund (NonFC)	G	13,66,057	Cash and Bank Account (NonFC)	E	4,05,962
Fixed Assets Fund (NonFC)		1,23,221	Grant Receivables (Non FC)	A	3,29,007
Other Current Liability (NonFC)	I				
Liability for Expenses		1,39,230			
Unutilized Grant (Non FC)	A	33,24,134			
		66,85,007			66,85,007

As per our audit report of even date


CA Jahir Mansuri
Mem : 115867
Place : Ahmedabad
Date : 16.09.2024
UDIN - 24115867BKESZP5043



For, Centre For Development


Meera Malek
Trustee
Place : Ahmedabad
Date : 16.09.2024



CENTRE FOR DEVELOPMENT

Charity Registration No : F/5260/ Ahmedabad
 Society Registration No : Guj/5408/ Ahmedabad
 FCRA Registration No : 041910295
 PAN : AAATC3988K
 TAN : AHMC01481E

**INCOME & EXPENDITURE ACCOUNT (CONSOLIDATED)
 for the year ending on 31.03.2024**

Expenses	Annex	Amount		Income	Annex	Amount	
		₹	₹			₹	₹
Expenses towards objects of the Trust (FC) - Funding Agency	B			Interest Income (FC)			
Education		45,73,018		Bank Interest FC			33,070
Social		293,45,716		FD Interest FC			8,146
Administrative Expenses		90,868	340,09,602	TDS Refund Interest FC			10,652
				Grants in aid for specific projects (FC)	A		
Expenses towards objects of the Trust (FC) - CFD Own Funds	B			Unutilised Grant Last Year		15,25,480	
Education		-		Add : Grant Received During the year		334,03,422	
Social		14,534		Add : Interest on Unused Funds		-	
Administrative Expenses		73,074	87,608	Add : Own Contribution / (Excess)		861	
						349,29,763	
Expenses of Projects - Funding Agency	B			Less : Transferred to earmarked Fund		-	
Education		4,34,534		Less : Advance Grant Received			
Social		39,13,141		transferred to Balance Sheet		9,36,291	339,93,472
Administrative Expenses		1,80,439	45,28,114				
				Transfer from Interest Reserve Fund (FC)			51,870
Expenses of Projects - CFD	B			Interest Income (NonFC)			
Education		-		Bank Interest		4,482	
Social		1,61,040		FD Interest		57,656	62,138
Administrative Expenses		121	1,61,161				
				Donation (NonFC)			4,65,100
Excess of Income over Expenditure			3,66,048				
				Grants in aid for specific projects (NonFC)	A		
				Unutilised Grant Last Year		36,56,235	
				Add : Grant Received During the year		37,62,006	
				Add : Interest on Unused Funds		1,04,970	
				Add : Own Contribution / (Excess)		-	
						75,23,211	
				Less : Advance Grant Received			
				transferred to Balance Sheet		29,95,127	45,28,084
			391,52,532				391,52,532

As per our audit report of even date


 CA Jahir Mansuri
 Mem : 115867
 Place : Ahmedabad
 Date : 16.09.2024
 UDIN - 24115867BKESZP5043



For, Centre For Development


 Meera Malek
 Trustee
 Place : Ahmedabad
 Date : 16.09.2024



CENTRE FOR DEVELOPMENT

Charity Registraion No : F/5260/ Ahmedabad
 Society Registraion No : Guj/5408/ Ahmedabad
 FCRA Registraion No : 041910295
 PAN : AAATC3988K
 TAN : AHMC01481E

RECEIPTS AND PAYMENTS ACCOUNT (CONSOLIDATED)
 For the year ended on 31st March 2024

Receipts	Amount	Amount	Payments	Amount	Amount
	₹	₹		₹	₹
Opening Balance (FC)			Payments Made towards Project &		
Central Bank Of India	12,25,237		Exps. Of Project (FC)		
State Bank Of India	4,711		As per I/E Account	339,33,268	
Fixed Deposits (FC)	2,14,637		Less : Previous Year Rent Deposit	-19,000	
Cash Balance	4,977	14,49,562	Less : Previous Year Advances (Last Yr BS)	-1,23,720	337,90,548
Foreign Contribution Received		334,03,422	Administrative Expenses (FC)		
(Annexure A)			As per I/E Account	1,63,942	
			Add : Upaid Audit Fees (Last Year)	10,000	1,73,942
TDS Refund Received		1,22,030			
			Closing Balance (FC)		
Interest Income (FC)			Cash Balance	1,490	
Bank Interest	33,070		Central Bank Of India	52,333	
FD Interest	8,146	41,216	State Bank Of India	7,977	61,800
Opening Balance (NonFC)			Program Advance Given		9,89,940
Central Bank Of India	3,17,143				
Fixed Deposit	48,79,728		Payments Made towards Project &		
Cash	630	51,97,501	Exps. Of Project (NonFC)		43,94,912
			Administrative Expenses (NonFC)		1,80,560
Income Received During the year (NonFC)					
Grant Received	38,66,976		Rent Deposit Paid		54,000
Donation (NonFC)	4,65,100	43,32,076			
			Closing Balance (NonFC)		
Interest Income (NonFC)			Bank Balance	4,05,962	
Bank Interest	4,482		Fixed Deposits	45,32,068	49,38,030
FD Interest	33,442	37,924			
		445,83,731			445,83,731

As per our audit report of even date

CA Jahir Mansuri
 Mem : 115867
 Place : Ahmedabad
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 UDIN - 24115867BKESZP5043



For, Centre For Development

Meera Malek
 Trustee
 Place : Ahmedabad
 Date : 16.09.2024



Annexure A : Statement Grant (FC)

Name of Funding Agency	Activity / Project Name	Opening Balance (01.04.2023)	Grant Received	Interest On Unused Fund of the Project	Inter Project Transfer	CFD Contribution / (Excess)	Total Balance	Expenditure	Closing Balance (31.03.2024)
		A	B	C	D	E	F (AtoE)	G	H (F-G)
Association For India's Development (AID)	Kadam Resource Centres for girls (2023)	8,15,878	-	-	1,52,496	-1	9,68,373	9,68,373	-
Asha for Education	Kadam Resource Centres for girls (2023)	-95,254	5,28,000	-	-	1	4,32,747	4,32,747	-
FRAUENPOWER e.V.	Kadam Resource Centres for girls (2023)	3,99,310	-	-	-19,273	-	3,80,037	3,80,037	-
Association For India's Development (AID)	Kadam Resource Centres for girls (2024)	-	12,33,860	-	-	-	12,33,860	5,60,018	6,73,842
Asha for Education	Kadam Resource Centres for girls (2024)	-	-	-	-	-	-	60,000	-60,000
FRAUENPOWER e.V.	Kadam Resource Centres for girls (2024)	-	-	-	19,273	-	19,273	45,000	-25,727
Association For India's Development (AID)	Post-Covid Livelihood Support	-	10,69,926	-	-	74	10,70,000	10,70,000	-
Association For India's Development (AID)	Covid-19 Relief work, 2nd wave.	2,37,517	-	-	-1,52,496	787	85,808	85,808	-
Islamic Relief Worldwide	Gujarat Food Kit Distribution, 2024	-	203,55,279	-	3,73,558	-	207,28,837	207,28,837	-
Islamic Relief Worldwide	Seasonal Food Distribution Program, 2024	-	78,90,861	-	-3,73,558	-	75,17,303	75,17,303	-
Litworld International-2023	Kadam Resource Centres (LitClubs) life skill education	1,68,029	13,38,748	-	-	-	15,06,777	15,06,777	-
Litworld International-2024	Kadam Resource Centres (LitClubs) life skill education	-	9,86,748	-	-	-	9,86,748	6,38,572	3,48,176
	Total	15,25,480	334,03,422	-	-	861	349,29,763	339,93,472	9,36,291

Annexure A : Statement Grant (Non FC)

Name of Funding Agency	Project Name	Opening Balance (01.04.2023)	Grant Received	Interest On Unused Fund of the Project	Transfer to/ from Other Project	CFD Contribution / (Excess)	Total Balance	Expenditure	Closing Balance (31.03.2024)
		A	B	C	D	E	F (AtoE)	G	H (F-G)
Azim Premji Philanthropic Initiatives Private Limited	Intervention towards securing the citizenship rights and entitlements of the Urban poor through capacity building of leaders and implementation of systematic advocacy & campaign strategies.	42,08,177	31,77,000	1,04,970	-	-	74,90,147	41,66,013	33,24,134
Childline India Foundation (CIF)	Integrated Child Protection Scheme-Child Help Desk	-5,51,942	5,85,006	-	-	-	33,064	3,62,071	-3,29,007
	Total	36,56,235	37,62,006	1,04,970	-	-	75,23,211	45,28,084	29,95,127



C.F.D. FOREIGN - (2023-24)

Indirect Expenses FC

1-Apr-2023 to 31-Mar-2024

PROGRAM BUDGET HEAD	TOTAL	PURPOSE			TOTAL
		EDU	SOCIAL	ADMIN	
AID - KRC - 2023	9,68,373	9,52,546	-	15,827	9,68,373
KRC/A-01/TEACHER SALARY/AID-2023	90,000	90,000	-	-	90,000
KRC/A-02/RESI. WORKSHOP/AID-2023	13,270	13,270	-	-	13,270
KRC/A-03/WORKSHOP/AID-2023	23,940	23,940	-	-	23,940
KRC/A-04/TRAVELLING & COMM FOR STUDENT /A	1,63,167	1,63,167	-	-	1,63,167
KRC/A-05/CHIEF MENTOR & COUN. /AID-2023	2,70,000	2,70,000	-	-	2,70,000
KRC/A-06/RENT FOR KRCG/AID-2023	1,80,000	1,80,000	-	-	1,80,000
KRC/A-08/STAFF COMMUNICATION/AID-2023	10,888	10,888	-	-	10,888
KRC/A-09/NIOS & SCHOOL FEES / AID-2023	2,508	2,508	-	-	2,508
KRC/A-11/FOOD FOR CHILDREN / AID-2023	1,08,773	1,08,773	-	-	1,08,773
KRC/B-1/SALARY OF DIRECTOR/AID-2023	27,000	27,000	-	-	27,000
KRC/B-2/SALARY OF ACCOUNTANT/AID-2023	36,000	36,000	-	-	36,000
KRC/B-3/DOCUMENTATION/AID-2023	27,000	27,000	-	-	27,000
KRC/C-1/OFFICE EXPS./AID-2023	15,827	-	-	15,827	15,827
ASHA-KRC-2023	4,32,747	4,32,747	-	-	4,32,747
KRC/A-06/RENT FOR KRCG/ASHA-2023	1,80,000	1,80,000	-	-	1,80,000
KRC/A-11/FOOD FOR CHILDREN / ASHA-2023	2,52,747	2,52,747	-	-	2,52,747
FRAUENPOWER-KRC-2023	3,80,037	3,80,037	-	-	3,80,037
KRC/A-01/TEACHER SALARY/FP-2023	1,35,000	1,35,000	-	-	1,35,000
KRC/A-04/TRAVELLING & COMM FOR STUDENT /F	83,900	83,900	-	-	83,900
KRC/A-09/NIOS & SCHOOL FEES / FP-2023	33,225	33,225	-	-	33,225
KRC/A-10/COLLEGE FEES / FP-2023	40,955	40,955	-	-	40,955
KRC/A-12/HEALTH EXPS./FP-2023	86,957	86,957	-	-	86,957
AID - KRC - 2024	5,60,018	5,57,339	-	2,679	5,60,018
KRC/A-01/TEACHER SALARY/AID-2024	45,000	45,000	-	-	45,000
KRC/A-02/RESI. WORKSHOP/AID-2024	1,94,400	1,94,400	-	-	1,94,400
KRC/A-03/WORKSHOP FOR BOYS/AID-2024	30,368	30,368	-	-	30,368
KRC/A-04/TRAVELLING & COMM FOR STUDENT /A	73,709	73,709	-	-	73,709
KRC/A-05/CHIEF MENTOR & COUN. /AID-2024	1,05,000	1,05,000	-	-	1,05,000
KRC/A-06/RENT FOR KRCG/AID-2024	60,000	60,000	-	-	60,000
KRC/A-08/STAFF COMMUNICATION/AID-2024	5,612	5,612	-	-	5,612
KRC/A-09/NIOS & SCHOOL FEES / FP-2024	1,100	1,100	-	-	1,100
KRC/A-11/FOOD FOR CHILDREN / AID-2024	12,150	12,150	-	-	12,150
KRC/B-1/SALARY OF DIRECTOR/AID-2024	9,000	9,000	-	-	9,000
KRC/B-2/SALARY OF ACCOUNTANT/AID-2024	12,000	12,000	-	-	12,000
KRC/B-3/DOCUMENTATION/AID-2024	9,000	9,000	-	-	9,000
KRC/C-1/OFFICE EXPS./AID-2024	2,679	-	-	2,679	2,679
F/C-1/OFFICE EXPS./AID-2024	60,000	60,000	-	-	60,000
KRC/A-06/RENT FOR KRCG/ASHA-2024	60,000	60,000	-	-	60,000
FRAUENPOWER- KRC - 2024	45,000	45,000	-	-	45,000
KRC/A-01/TEACHER SALARY/FP-2024	45,000	45,000	-	-	45,000
AID LIVELIHOOD SUPPORT	10,70,000	-	10,70,000	-	10,70,000
POST-COVID LIVELIHOOD SUPPORT	10,70,000	-	10,70,000	-	10,70,000
CFD-2023-24	87,608	-	14,534	73,074	87,608
CFD/A-03/CONSULTANCY	39,300	-	-	39,300	39,300
CFD/A-06/WEBSITE EXPS.	12,886	-	-	12,886	12,886
CFD/A-12/OFFICE EXPS.	18,708	-	-	18,708	18,708
CFD/A-17/NETWORKING MEMBERSHIP FEES	2,000	-	-	2,000	2,000
CFD-A-5-AUDIT FEES	180	-	-	180	180
CHARITY FUND	14,534	-	14,534	-	14,534
EMERGENCY AID CORONA	85,808	-	75,808	10,000	85,808
CFD/AID/COVID-19/A-6/SUPPORT TO LIVELIHOOD	3,930	-	3,930	-	3,930
AID/COVID-19/A-1/FOOD KIT	40,608	-	40,608	-	40,608
AID/COVID-19/A-5/PRINTING EXPS.	31,270	-	31,270	-	31,270
AID/COVID-19/A-6/ADMIN & AUDIT COST	10,000	-	-	10,000	10,000
IRW	75,17,303	-	75,15,073	2,230	75,17,303
IR-C1-FINANCIAL & BANK CHARGES	2,230	-	-	2,230	2,230
IR-C2-PRINTING OF CARD & STATIONARY	24,489	-	24,489	-	24,489
IR-C-3-ADVERTISEMENT (TENDER)	6,107	-	6,107	-	6,107



IR-C-4-POSTAGE & COURIER	100	-	100	-	100
IR-C-5-RENT (OFFICE & WAREHOUSES)	45,000	-	45,000	-	45,000
IR-A-1-FOOD KIT COST	65,41,600	-	65,41,600	-	65,41,600
IR-B-1-JUTE BAGS FOR PACKING	1,36,400	-	1,36,400	-	1,36,400
IR-B-2-SEASONAL PROJECT MANAGER	72,500	-	72,500	-	72,500
IR-B-3-VISIBILITY (VIDEO & PHOTO)	30,000	-	30,000	-	30,000
IR-B-4-TRANSPORATION & LOGISTICS	90,000	-	90,000	-	90,000
IR-B-5-TRANSPORTATION STAFF TRAVEL	90,000	-	90,000	-	90,000
IR-B-6-LABOUR CHARGES	1,09,000	-	1,09,000	-	1,09,000
IR-B-7-VOLUNTEERS	1,13,474	-	1,13,474	-	1,13,474
IR-B-8-INTERNAL MONITORING & EVALUATIO	90,000	-	90,000	-	90,000
IR-B-9-TENT,BARRICATING & WATER	15,001	-	15,001	-	15,001
IR-EXTRA FOOD KIT	1,51,402	-	1,51,402	-	1,51,402
IRW-CANADA	207,28,837	-	206,84,835	44,002	207,28,837
IR-CAN-A-1-FOOD KIT COST	189,79,050	-	189,79,050	-	189,79,050
IR-CAN-B-01-JUTE BAGS FOR PACKING	3,91,500	-	3,91,500	-	3,91,500
IR-CAN-B-02-PROJECT MANAGER	65,000	-	65,000	-	65,000
IR-CAN-B-03-FINANCE COORDINATOR	35,000	-	35,000	-	35,000
IR-CAN-B-04-LOGISTICS COORDINATOR	35,000	-	35,000	-	35,000
IR-CAN-B-05-VISIBILITY (VIDEO & PHOTO)	52,000	-	52,000	-	52,000
IR-CAN-B-06-TRANSPORATION & LOGISTICS	2,68,028	-	2,68,028	-	2,68,028
IR-CAN-B-07-TRANSPOTRATION - STAFF TRAV	1,27,895	-	1,27,895	-	1,27,895
IR-CAN-B-08-LABOUR CHARGES	1,91,400	-	1,91,400	-	1,91,400
IR-CAN-B-09-VOLUNTEERS	1,91,712	-	1,91,712	-	1,91,712
IR-CAN-B-10-INTERNAL MONITORING & EVA	64,222	-	64,222	-	64,222
IR-CAN-B-12-TENT,BARRICATING & WATER	86,400	-	86,400	-	86,400
IR-CAN-C1-FINANCIAL & BANK CHARGES	26,100	-	26,100	-	26,100
IR-CAN-C2-PRINTING OF CARD & STATIONARY	41,362	-	41,362	-	41,362
IR-CAN-C-4-POSTAGE & COURIER	43,166	-	43,166	-	43,166
IR-CAN-C-5-RENT (OFFICE & WAREHOUSES)	87,000	-	87,000	-	87,000
IR-CAN-C-6-PROJECT AUDIT	44,002	-	-	44,002	44,002
LITWORLD - 2023	15,06,777	15,06,777	-	-	15,06,777
1.1/PROJECT DIRECTOR-LITWORLD-23	1,08,000	1,08,000	-	-	1,08,000
1.2/BAL DOST HONORARIUM-LITWORLD-23	6,91,200	6,91,200	-	-	6,91,200
2.1/COMMUNICATION EXPS.-LITWORLD-23	6,955	6,955	-	-	6,955
2.2/TRANSLATION COSTS-LITWORLD-23	20,250	20,250	-	-	20,250
2.3/LITCLUB BOOKS-LIT-23	9,873	9,873	-	-	9,873
2.4/COMMUNITY RESOURCE CEN RENT-LIT-23	2,16,000	2,16,000	-	-	2,16,000
2.5/LITCLUB SUPPLIES-LITWORLD-23	5,559	5,559	-	-	5,559
2.6/TRAVEL EXPS.-LITWORLD-23	20,456	20,456	-	-	20,456
2.7/TRAINING WORKSHOP-LITWORLD-23	90,009	90,009	-	-	90,009
2.8/SNACKS-LITWORLD-23	71,841	71,841	-	-	71,841
/LITCAMP-LIT-23	1,56,804	1,56,804	-	-	1,56,804
4.2/IDG EVENT -LIT-23	30,000	30,000	-	-	30,000
A-2-DAY WORKSHOPS-LITWORLD-2023	13,050	13,050	-	-	13,050
A-3-LEADERSHIP & ADVOCACY LITWORLD-2023	66,780	66,780	-	-	66,780
LITWORLD - 2024	6,38,572	6,38,572	-	-	6,38,572
1.1/PROJECT DIRECTOR-LITWORLD-24	37,788	37,788	-	-	37,788
1.2/BAL DOST HONORARIUM-LITWORLD-24	2,41,920	2,41,920	-	-	2,41,920
2.1/COMMUNICATION EXPS.-LITWORLD-24	5,438	5,438	-	-	5,438
2.2/TRANSLATION COSTS-LITWORLD-24	6,750	6,750	-	-	6,750
2.4/COMMUNITY RESOURCE CEN RENT-LIT-24	74,400	74,400	-	-	74,400
2.5/LITCLUB SUPPLIES-LITWORLD-24	3,782	3,782	-	-	3,782
2.6/TRAVEL EXPS.-LITWORLD-24	5,564	5,564	-	-	5,564
2.7/TRAINING WORKSHOP-LITWORLD-24	47,243	47,243	-	-	47,243
4.1/ WRAD-LITWORLD-24	70,940	70,940	-	-	70,940
A-1-MOTHER'S MEETING-LITWORLD-2024	5,069	5,069	-	-	5,069
A-3-LEADERSHIP & ADVOCACY LITWORLD-2024	1,39,678	1,39,678	-	-	1,39,678
Bank Charges FC	16,130	-	-	16,130	16,130
TOTAL FCRA EXPENSES	340,97,210	45,73,018	293,60,250	1,63,942	340,97,210



C.F.D. LOCAL - (2023-24)
Indirect Expenses (Non FC)
1-Apr-2023 to 31-Mar-2024

PROGRAM BUDGET HEAD	TOTAL	PURPOSE			TOTAL
		EDU	SOCIAL	ADMIN	
APF-2023	35,66,041	4,07,400	29,87,808	1,70,833	35,66,041
OA-2. OFFICE ADMINISTRATION COST-APF	1,69,692	-	-	1,69,692	1,69,692
OA-2.1-Central Office Rent & Maintanance-APF	66,067	-	-	66,067	66,067
OA-2.2-Field Office Rent & Maintanance-APF	63,625	-	-	63,625	63,625
OA-2.3-Financial audit fees-APF	40,000	-	-	40,000	40,000
OB-1.1-Training, meeting and conferences-APF	10,99,534	-	10,99,534	-	10,99,534
OB-1.1.01-Formation of 6 CBOs-APF	2,687	-	2,687	-	2,687
OB-1.1.02-Training on Citizenship-APF	1,60,170	-	1,60,170	-	1,60,170
OB-1.1.03-Exposure Visits-APF	1,68,000	-	1,68,000	-	1,68,000
OB-1.1.04-Capacity Building-APF	2,25,384	-	2,25,384	-	2,25,384
OB-1.1.05-Quarterly Meetings-APF	66,405	-	66,405	-	66,405
OB-1.1.06-Advocacy & Networking-APF	2,99,869	-	2,99,869	-	2,99,869
OB-1.1.08-Monthly Team Meetings-APF	14,798	-	14,798	-	14,798
OB-1.1.09-Capacity Building-APF	1,48,922	-	1,48,922	-	1,48,922
OB-1.1.10-Communication Exps. -APF-2023	13,299	-	13,299	-	13,299
OB-1.2-Any Other Cost-APF	2,74,834	2,74,834	-	-	2,74,834
OB-1.2.1-Awareness Programs-APF	28,336	28,336	-	-	28,336
OB-1.2.2-IEC Material Poster-APF	92,590	92,590	-	-	92,590
OB-1.2.3-IEC Material Hand/Pocket-APF	1,03,552	1,03,552	-	-	1,03,552
OB-1.2.4-IEC Material Leaflets-APF	50,356	50,356	-	-	50,356
OB-2.1-Training, Meeting & Conferences-APF	1,32,566	1,32,566	-	-	1,32,566
OB-2.1.5-Capacity Building-APF	1,32,566	1,32,566	-	-	1,32,566
OB-3.1-Training, Meeting & Conferences-APF	1,22,616	-	1,22,616	-	1,22,616
OB-3.1.1-Use of RTI Tools-APF	41,781	-	41,781	-	41,781
OB-3.1.2-Regular Representations-APF	25,255	-	25,255	-	25,255
OB-3.1.3-Support in Making-APF	49,410	-	49,410	-	49,410
OB-3.1.4-Facilitating Filling App-APF-2023	6,170	-	6,170	-	6,170
OB-3.2-Any Other Cost-APF	96,775	-	96,775	-	96,775
OB-3.2.1-Organize Medical Camps-APF	87,348	-	87,348	-	87,348
OB-3.2.2-Ensure Enrollment-APF	9,427	-	9,427	-	9,427
SA-1. SALARY & BENEFITS-APF	16,06,457	-	16,06,457	-	16,06,457
SA-1.1-Program Manager-APF	3,56,301	-	3,56,301	-	3,56,301
SA-1.2- Project Coordinator-APF	2,36,250	-	2,36,250	-	2,36,250
SA-1.3-MIS & Documentation officer-APF	2,87,748	-	2,87,748	-	2,87,748
SA-1.4-Animator-1-APF	1,79,550	-	1,79,550	-	1,79,550
SA-1.5-Animator-2-APF	2,01,215	-	2,01,215	-	2,01,215
SA-1.6-Accountant-APF	1,37,493	-	1,37,493	-	1,37,493
SA-1.7-Animator-3-APF	2,07,900	-	2,07,900	-	2,07,900
TR-3. TRAVEL & RELATED EXPENSES-APF	62,426	-	62,426	-	62,426
TR-3.1-Travel of project manager-APF	14,853	-	14,853	-	14,853
TR-3.2-Travel of Project Coordinator-APF	14,068	-	14,068	-	14,068
TR-3.3-Travel of MIS & Documntation Officer-APF	2,325	-	2,325	-	2,325
TR-3.4-Travel of Accountant-APF	3,344	-	3,344	-	3,344
TR-3.5-Travel of Animator-1-APF	14,247	-	14,247	-	14,247
TR-3.6-Travel of Animator-2-APF	13,589	-	13,589	-	13,589
Bank Charges - APF	1,141	-	-	1,141	1,141
APF-2024	5,99,972	27,134	5,72,670	168	5,99,972
OA-2. OFFICE ADMINISTRATION COST-APF	25,368	25,368	-	-	25,368
OA-2.1-Central Office Rent & Maintanance-APF	8,418	8,418	-	-	8,418
OA-2.2-Field Office Rent & Maintanance-APF	16,950	16,950	-	-	16,950
OB-1.1-Training, meeting and conferences-APF	4,975	1,766	3,209	-	4,975
OB-1.1.08-Monthly Team Meetings-APF	1,766	1,766	-	-	1,766
OB-1.1.10-Communication Exps. -APF	3,209	-	3,209	-	3,209
OB-3.1-Training, Meeting & Conferences-APF	6,984	-	6,984	-	6,984
OB-3.1.2-Regular Representations-APF	2,634	-	2,634	-	2,634
OB-3.1.3-Support in Making-APF	4,350	-	4,350	-	4,350
SA-1. SALARY & BENEFITS-APF	5,48,487	-	5,48,487	-	5,48,487
SA-1.1-Program Manager-APF	1,18,518	-	1,18,518	-	1,18,518
SA-1.2- Project Coordinator-APF	82,686	-	82,686	-	82,686
SA-1.3-MIS & Documentation officer-APF	1,00,713	-	1,00,713	-	1,00,713
SA-1.4-Animator-1-APF	62,841	-	62,841	-	62,841
SA-1.5-Animator-2-APF	62,841	-	62,841	-	62,841



SA-1.6-Accountant-APF	48,123	-	48,123	-	48,123
SA-1.7-Animator-3-APF	72,765	-	72,765	-	72,765
TR-3. TRAVEL & RELATED EXPENSES-APF	13,990	-	13,990	-	13,990
TR-3.1-Travel of project manager-APF	2,141	-	2,141	-	2,141
TR-3.2-Travel of Project Coordinator-APF	1,418	-	1,418	-	1,418
TR-3.4-Travel of Accountant-APF	6,421	-	6,421	-	6,421
TR-3.5-Travel of Animator-1-APF	2,160	-	2,160	-	2,160
TR-3.6-Travel of Animator-2-APF	1,850	-	1,850	-	1,850
Bank Charges - APF	168	-	-	168	168
CFD GENERAL	1,61,161	-	1,61,040	121	1,61,161
A-13-STAFF TRAINING/CFD	6,000	-	6,000	-	6,000
CFD-A-01-SALARY EXPENSES	18,000	-	18,000	-	18,000
CFD/A-02/ STATIONARY, PRINTING & COMM. EXPS.	13,372	-	13,372	-	13,372
CFD/A-04/DOCUMENTATION	3,200	-	3,200	-	3,200
CFD A-05/FOOD EXPS.	1,303	-	1,303	-	1,303
CFD/A-06/OFFICE & MAINTENANCE EXPS.	1,12,356	-	1,12,356	-	1,12,356
CFD/A-07/MEDICAL SUPPORT	3,200	-	3,200	-	3,200
CFD/A-09/TRAVELLING EXPS.	3,609	-	3,609	-	3,609
Bank Charges - Local	121	-	-	121	121
CHILDLINE	3,62,101	-	3,52,663	9,438	3,62,101
B-1-Recurring Expenses	3,10,405	-	3,10,405	-	3,10,405
B-1.1/Coordinator Salary/chd	45,269	-	45,269	-	45,269
B-1.2/Team Members/chd	1,81,069	-	1,81,069	-	1,81,069
B-1.3/Counselor Part-Time/chd	25,867	-	25,867	-	25,867
B-1.4/ Volunteer / CHD	58,200	-	58,200	-	58,200
B-2-Client Related Expenses	9,018	-	9,018	-	9,018
B-2.1/ MEDICAL EXPS./ CHD	8,408	-	8,408	-	8,408
B-2.4/ RESTORATION EXPS./ CHD	610	-	610	-	610
B-3/Administrative Costs / CHD	42,648	-	33,240	9,408	42,648
B-3.01/RENT/OFFICE MAINTENANCE/CHD	8,061	-	-	8,061	8,061
B-3.02/ COMMUNICATION EXPS./CHD	1,090	-	1,090	-	1,090
B-3.04/ STATIONARY EXPS. / CHD	300	-	300	-	300
B-3.05/ACCOUNTANT HONO. / CHD	8,083	-	8,083	-	8,083
B-3.06/ AUDITORS FEE / CHD	1,347	-	-	1,347	1,347
B-3.08/POSTAGE /CHD	200	-	200	-	200
B-3.11/ MISCELLANCE EXPS./CHD	1,418	-	1,418	-	1,418
B-4/Travelling Exps/ CHD	22,149	-	22,149	-	22,149
Bank Charges - CHD	30	-	-	30	30
TOTAL LOCAL EXPENSES	46,89,275	4,34,534	40,74,181	1,80,560	46,89,275



Annexure C : Fixed Assets (FC)

Name of Assets	Balance as on 01.04.2023	Addition	Deduction	Total	Depreciation #	Balance as on 31.03.2024
Fixed Assets (Funding Agency)						
Projector (SCBR)	42,200	-	-	42,200	-	42,200
Hp Printer (MM - VV)	18,250	-	-	18,250	-	18,250
Furniture (MM - III)	7,820	-	-	7,820	-	7,820
Laptop and Printer (MM)	40,752	-	-	40,752	-	40,752
Projector (Asia Initiatives)	35,000	-	-	35,000	-	35,000
Total	1,44,022	-	-	1,44,022	-	1,44,022

Note : As all the assets are purchased from Foreign Contribution, Depreciation has not been charged on the same.



ANNEXURE D**OTHER CURRENT ASSETS (FC)**

Particulars	Amount
Deposit (Water)	1,000
Program Advance	34,642
AID-KRC-ADVANCE-2023	5,87,440
LITWORLD-ADVANCE-2023	3,66,858
Total	9,89,940

ANNEXURE E**BANK BALANCES (FC)**

Particulars	Type of Accounts	Account No	Amount
Cash Balance			1,490
Bank Balance			
Central Bank of India, Lati Bazar (Main FC Bank Account)	Savings	1801266805	52,333
State Bank of India, NewDelhi Main Branch (Main FC Bank Account)	Savings	40085601573	7,977
		Total	61,800

ANNEXURE F**Interest Reserve Fund (FC)**

Particulars	Amount
Opening Balance	1,22,252
Less : CFD Contribution (Annex-A)	-861
Less : Excess of Income over Expenses	-51,870
Total	69,521



ANNEXURE C
FIXED DEPOSITS (NonFC)

Bank Name and Branch	Name	FD No	Amount
Central Bank of India, Lati Bazar	APF	5560924392	251288
Central Bank of India, Lati Bazar	APF	5560927542	251288
Central Bank of India, Lati Bazar	APF	5560928488	251288
Central Bank of India, Lati Bazar	APF	5560928943	251288
Central Bank of India, Lati Bazar	APF	5560929822	251288
Central Bank of India, Lati Bazar	APF	5560930973	251288
Central Bank of India, Lati Bazar	APF	5560931434	251288
Central Bank of India, Lati Bazar	APF	5560932405	251288
Central Bank of India, Lati Bazar	APF	5560932518	251288
Central Bank of India, Lati Bazar	APF	5560933102	150773
Central Bank of India, Lati Bazar	APF	5560934004	251288
Central Bank of India, Lati Bazar	APF	5561001453	251288
Central Bank of India, Lati Bazar	APF	5359144891	267127
HDFC Bank, Relief Road	CFD	50300605917850	850000
HDFC Bank, Relief Road	CFD	50300881882863	500000
Total			4532068

ANNEXURE D
OTHER CURRENT ASSETS (NonFC)

Particulars	Amount
TDS (A.Y. 2023-24) (CFD)	4280
TDS (A.Y. 2024-25) (CFD)	7058
TDS (A.Y. 2024-25) (APF)	22778
Extra TDS paid (A.Y. 2024-25)	1127
Rent Deposit For Office (CFD)	42250
Rent Deposit For Office (APF)	20000
Staff Advance (APF)	674
VODAFONE (CHILDLINE)	820
Total	98987

ANNEXURE E
CASH AND BANK BALANCES (NonFC)

Bank Name and Branch	Type of Accounts	Account No	Amount
Central Bank of India (APF) Lati Bazar Branch	Savings	1801283311	97487
Central Bank of India (CHD) Lati Bazar Branch	Savings	3568975403	4533
HDFC Bank, Relief Road (CFD) Lati Bazar Branch	Savings	50100507436970	303942
Total			405962

ANNEXURE F
Corpus Fund

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
Founder Membership	707	0	0	707
Corpus Fund	560030	0	0	560030
Total	560737	0	0	560737

ANNEXURE G
Non-Corpus Fund

Particulars	Opening Balance	Addition During the year	Deduction During the year	Closing Balance
Education Purpose Fund (KRCG)	55000	0	0	55000
Income & Expenditure Account	945009	366048	0	1311057
Total	1000009	366047.5	0	1366056.5

Annexure H : Fixed Assets (NonFC)

Name of Assets	Balance as on 01.04.2023	Addition	Deduction	Total	Depreciation #	Balance as on 31.03.2024
Fixed Assets						
Laptop & Printer - APF	119799	0	0	119799	0	119799
Furniture - APF	3422	0	0	3422	0	3422
Total	123221	0	0	123221	0	123221

Note : As all the assets are purchased from Funding Agency Fund, Depreciation has not been charged on the same.

ANNEXURE I
CURRENT LIABILITIES (NonFC)

Particulars	Amount
Expenses Payable (Childline)	113762
Unpaid Rent	25468
Total	139230



Name of the trust: **CENTRE FOR DEVELOPMENT**
Registration No. : **F /5260/AHMEDABAD**
Year: **2023-24**

ANNEXURE - A - of AUDIT REPORT

These Financial Statements are the responsibility of the entity's management. Our responsibility is to express opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement(s). An audit includes examination, on the basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.




CA Jahir Mansuri
MRN: 115867
UDIN : 24115867BKESZP5043

Date: 16.09.2024
Place: Ahmedabad

NOTES TO ACCOUNTS

i) Accounting Conventions

Books of accounts are maintained on Historic Cost Convention and ongoing on concern concept. Accrual System of Accounts is generally followed to record all Incomes and Expenditure except areas stated in Note.2. Accounts are maintained as per Generally Accepted Accounting Principles and are in line with relevant guidelines, statements and standards issued by the Institute of Chartered Accountants of India.

ii) Revenue Recognition

Revenue recognition consists of Donation, Grant and Interest (on FD) Income.

Donation Income is recognized and accounted for on receipt basis. Grant Income and Interest (on FD) is recognized and accounted for on Accrual basis.

Where Income in the form of Grants have been utilized for Charitable purpose , but has been received in whole or part for any reason, the grant receivable has been recognized under accrual as Grant Income and at the same time been shown under "Grants receivable" in the balance sheet. Grant Income is Income, confirmed and secured by contracts/Grant Letters.

iii) Fixed Assets

The Fixed assets are shown at Written Down Value after providing depreciation as per Income Tax Rules 1962. However, depreciation on Assets purchased from Funding Agency Grants are not provided for. Assets Purchased from Asset Fund have been grouped separately.

iv) Investments

Value of Investments has been adjusted to include interest accrued thereon as on 31st March.

v) Grants Received in Advance

Grants which are received during the financial year in advance for utilization in the subsequent financial year are shown under "Advance Grants" in the financial statements. Accrued Interest Income on the same are credited to the balance of advance grants. These grants will be shown as Income in the subsequent financial year during which the expenditure sanctioned under these Grants are incurred.

vi) Donations

Donations received for any specific purposes are credited to the respective Specific Fund. Corpus Donations are directly reflected in the Balance Sheet.

vii) Expenditure

Expenditure which are necessary and directly related to Projects like Program Staff cost, Program Activity Cost etc.. are considered as Project Expenses and further bifurcated as per their nature. Expenditure related to administrative work like Admin Staff Cost and General Overheads treated as Administrative Expenses.



viii) Details of salary, allowance or otherwise which is paid to the specified person referred to in section 13(3) of Income Tax Act out of the resources of the trust for services rendered by him/her during the previous year.

Name of Specified person	Code of Person referred to in 13(3)	Nature of Payment	Amount of Payment
Meera Malek	Trustee	Salary or Remuneration	661188
Rafi Malek	Relative of Trustee	Salary or Remuneration	707569
Radhika Dave	Trustee	Salary or Remuneration	90000
Ramila Sadhu	Trustee	Salary or Remuneration	287391

IX) Contingencies & Events occurring after date of Balance Sheet

Accounting for contingencies (gains and losses) arising out of contractual obligations, are made only on the basis of mutual acceptances.

1. Where material, events occurring after the date of Balance Sheet are considered up to the date of signing of the accounts.
2. Paisa is rounded off to the nearest rupees.
3. Where external evidences in the form of cash memos/bill, stamped receipts etc. were not available. We have relied on the internal vouchers prepared by the concern and authorized by the authorized signatory.




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Date: 16.09.2024
Place: Ahmedabad