



INDEPENDENT AUDITOR'S REPORT

To

CENTRE FOR TRIBALS AND RURAL DEVELOPMENT (CTRD) TRUST

EALAMANNA, PANDALUR, THE NILGIRIS

TAMILNADU

Opinion

We have audited the financial statements of **CENTRE FOR TRIBALS AND RURAL DEVELOPMENT (CTRD) TRUST, EALAMANNA, PANDALUR, THE NILGIRIS, TAMILNADU** which comprises the Balance Sheet as at 31/03/2025 and the Statement of Profit and loss Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, The aforesaid financial statement give a true and fair view in conformity with the accounting principles generally accepted in India of the financial position of entity as at 31/03/2025 and its financial performance for the year then accordance with the accounting Standards issued by the Institute of Chartered Accountants of India.

Basis of Opinion

We conducted our audit in accordance with the Standards of Auditing (SAs) issued by ICAI. Those standards requires that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement an Audit also includes assessing the accounting principles used and significant estimate made by the management, as well as evaluating the overall financial statement presentation. We are independent of the entity in accordance with the Code of ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the Audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter Paragraph

The Trust has availed loan from Samunnati in previous financial year and there is a balance of Rs. 25, 03,699/- in loan account as on 01/04/2024. There are no transactions accounted in this financial year. The Trust has not produced confirmation certificate to confirm the balance outstanding. The Trust has not provided any interest as payable towards this loan.



Responsibility of Management and Those charged with Governance for the Financial Statements

Management is responsible for the preparation of the Financial statements in accordance with Financial Reporting Framework generally accepted in India and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a *guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists*. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

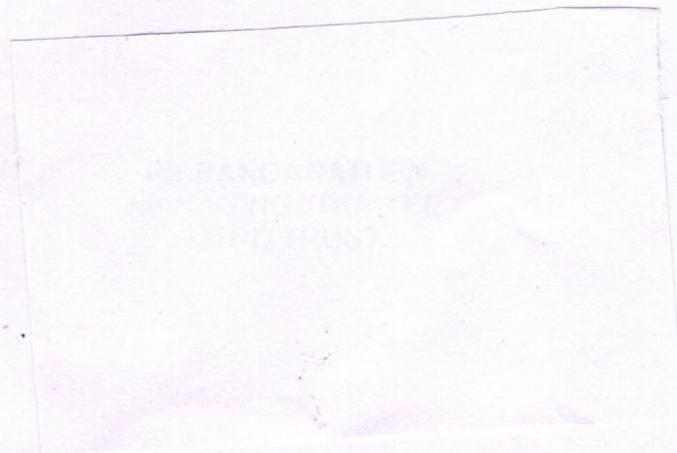
For V. SURESH & ASSOCIATES
Chartered Accountants

V. SURESH, FCA (Proprietor)
M. No.210890, FRN: 013056S

Place: SULTHAN BATHERY

Date: 04/10/2025

UDIN: 25210890BMFXRG8822



CENTRE FOR TRIBALS AND RURAL DEVELOPMENT (CTRD) TRUST
D.NO. 19/129, EALAMANNA, MANGORANGE PO, PANDALUR T.K
THE NILGIRIS- 643220, TAMILNADU, INDIA
BALANCE SHEET AS AT 31ST MARCH 2025

LIABILITIES	AMOUNT	ASSET	SCH	AMOUNT
<u>CAPITAL FUND</u>		<u>FIXED ASSETS</u>	G	2,62,88,015.54
Opening Balance	1,00,49,834.64			
<i>Add: Excess of Income</i>		<u>REVOLVING FUND</u>		
<i>Over Expenditure</i>	26,534.50	SHG Members		3,25,000.00
	1,00,76,369.14			
<u>DEPRECIATION FUND</u>		<u>RECEIVABLES</u>	F	28,72,854.46
Opening Balance	1,56,37,638.72			
Add: During the year	13,35,259.90	<u>CLOSING BALANCE</u>		
	1,69,72,898.62	Cash and Bank Balances	E	3,92,096.76
<u>LOANS AND ADVANCES</u>				
Loan from Habitat for Humanity India	3,25,000.00			
Loan from Sammunati	25,03,699.00			
	2,98,77,966.76			2,98,77,966.76

Managing Trustee

Date: 04/10/2025

Place: Sulthan Bathery



[Handwritten Signature]
RS.RANGANATHEN
 MANAGING TRUSTEE
 CTRD TRUST



As per our report of even date

For V. SURESH & ASSOCIATES
 Chartered Accountants

V. SURESH, FCA (Proprietor)
 M. No.210890, FRN: 013056S

UDIN: 25210890BMFXRG8822

CENTRE FOR TRIBALS AND RURAL DEVELOPMENT (CTRD) TRUST
D.NO. 19/129, EALAMANNA, MANGORANGE PO, PANDALUR T.K
THE NILGIRIS- 643220, TAMILNADU, INDIA
INCOME & EXPENDITURE FOR THE YEAR 31ST MARCH 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Project Expenses	82,46,771.97	By Grants & Subsidies	73,11,712.00
To Interest & Bank Charges	1,657.63	By ICICI Bank Commission	68,070.00
To Electricity Bill	5,080.00	By Donation	3,21,535.00
To Printing & Stationary	4,274.00	By CTRD Contribution	7,254.00
To Property Tax	14,834.00	By Bank Interest	134.00
To Educational Materials Distribution	45,000.00	By Interest on Income Tax Refund	1,982.00
To Repair & Maintanance	6,678.00	By TDS Refund	19,469.00
To German Consolate (OWN Resources) CTRD	7,254.00	By SODI Project Previous year Fund Balance	19,74,067.00
To Registration Fees	5,400.00		
To Transport & Travel	5,479.00		
To Depreciation	13,35,259.90		
To Excess of Income			
Over Expenditure	26,534.50		
	97,04,223.00		97,04,223.00

Managing Trustee

As per our report of even date

For V. SURESH & ASSOCIATES
Chartered Accountants

V. SURESH, FCA (Proprietor)
M. No.210890, FRN: 013056S

UDIN: 25210890BMFXRG8822

Place: Sulthan Bathery

Date: 04/10/2025



RS. RANGANATHEN
RS. RANGANATHEN
MANAGING TRUSTEE
CTRD TRUST



CENTRE FOR TRIBALS AND RURAL DEVELOPMENT (CTRD) TRUST
D.NO. 19/129, EALAMANNA, MANGORANGE PO, PANDALUR T.K
THE NILGIRIS- 643220, TAMILNADU, INDIA
RECEIPTS & PAYMENTS FOR THE YEAR 31ST MARCH 2025

RECEIPTS	Sch	AMOUNT	PAYMENTS	Sch	AMOUNT
To Opening Balance			By Project Expenses	C	82,46,771.97
Cash and Bank Balance	A	20,07,374.73	By Interest & Bank Charges		1,657.00
			By Electricity Bill		5,080.00
To Grants & Subsidies	B	73,11,712.00	By Printing & Stationary		4,274.00
To ICICI Bank Commission		68,070.00	By Property Tax		14,834.00
To Donation		3,21,535.00	By Educational Materials Distribution		45,000.00
To CTRD Contribution		7,254.00	By Repair & Maintanance		6,678.00
To Bank Interest		134.00	By German Consolate (OWN Resources) CTRD		7,254.00
To Interest on Income Tax Refund		1,982.00	By Registration Fees		5,400.00
To Income Tax Refund		46,908.00	By Transport & Travel		5,479.00
			By TDS		25,738.00
			By Fixed Assets	D	10,04,707.00
			By Closing Balance		
			Cash & Bank Balance	E	3,92,096.76
		97,64,969.73			97,64,969.73

Managing Trustee

As per our report of even date

Place: Sulthan Bathery
Date: 04/10/2025



RS. Ranganathan
RS. RANGANATHEN
 MANAGING TRUSTEE
 CTRD TRUST



For V. SURESH & ASSOCIATES
Chartered Accountants

V. Suresh
V. SURESH, FCA (Proprietor)
 M. No.210890, FRN: 013056S

UDIN: 25210890BMFXRG8822

CENTRE FOR TRIBALS AND RURAL DEVELOPMENT (CTRD) TRUST
D.NO. 19/129, EALAMANNA, MANGORANGE PO, PANDALUR T.K
THE NILGIRIS- 643220, TAMILNADU, INDIA
SCHEDULE FORMING PART OF BOOKS OF ACCOUNTS AS ON 31 ST MARCH 2025

SCHEDULE A

Opening Cash & Bank Balance

Cash In Hand	5,72,229.46	
<u>Cash at bank</u>		
Indian Bank A/c No. 542484245	2,418.00	
Canara Bank A/c No. 62353070002918	1,902.42	
Canara Bank A/c No. No. 62353070002864	148.55	
Canara Bank A/c No. No. 62353070003027	47.51	
SBI A/c No. 40347838495	14,30,451.79	
SBI A/c No. 40109014060	177.00	<u>20,07,374.73</u>

SCHEDULE -B

GRANT AND SUBSIDIES

M3M FOUNDATION, HARYANA	16,00,000.00	
SODI IFS	26,84,031.00	
GSE Solar Light	43,870.00	
Integred and Sustainable Livelihood Enhancement	3,01,512.00	
Consulate General of the Federal Republic of German	8,63,668.00	
Green Energy Agaist Povert E.V	18,18,631.00	<u>73,11,712.00</u>

Project Income

INDIVIDUAL DONATION

FC Donation	2,76,535.00	
Local Donation - CTRD Main A/c	45,000.00	<u>3,21,535.00</u>

ICICI

Indirect Income

Commission	68,070.00	
Consulate General of the Federal Republic of German		
CTRD Contribution	7,254.00	<u>3,96,859.00</u>

SCHEDULE -C

PROJECT EXPENSES

ICICI- PROJECT

Indirect Expenses

Staff Allowances	45,000.00	
Bank Charges	1,929.00	
Printing & Stationary		
SHG's Training	18,600.00	<u>65,529.00</u>

M3M FOUNDATION, HARYANA

Indirect Expenses

Staff Allowances	3,30,000.00	
NoN Recuring	11,85,616.00	
Programme Cost	42,128.00	
Bank charges	6.00	
Travelling Expense	30,000.00	<u>15,87,750.00</u>



GSE SOLAR LIGHT**Indirect Expenses**

Bank charges	1,259.02	
Solar Street Light	38,000.00	
TDS		<u>39,259.02</u>

Eine Welt E.V. Leipzig, Germany**Indirect Expenses**

Bank charges	18.28	
Cook Wages	4,000.00	
Food Expense	1,615.00	
Vehicle Rent		<u>5,633.28</u>

Individual Donor**Indirect Expenses**

TDS		
FA Purchase	2,70,404.00	
Bank charge	4,552.28	<u>2,74,956.28</u>

SODI IFS**Operating Expenditure**

Capacity Building Partner	21,800.00
Study Tour	39,624.00
Chartered Accountant	85,000.00
Training Kitchen Garden	1,64,700.00
Husbandry Training	50,100.00
Awareness Training Healthy Food	49,300.00
Training Honey Production	89,300.00
Awareness Training Alcoholism	55,500.00
Tution, Healthy Food and Learning Material Fo	2,80,795.00
Consumables/communication Partner	41,585.77
Monitoring	1,30,439.00

Personnel Expenditure

Director	2,35,200.00
Programm Manager	1,63,200.00
Project Coordinator	1,47,600.00
Accountant	1,15,200.00
Field Organizer	4,02,000.00
Lab Technician	84,000.00
Data Entry Operator	66,000.00
Part Time Teacher	4,32,000.00
Education Coordinator	93,600.00

Feasibility Study/external Evaluation

External Evaluation	1,55,200.00
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Investments

Agricultural Equipment	3,20,150.00
250 Beehives	4,04,500.00
Laboratory SCA IE	
Equipment CTRD	10,510.00

Less: Expenses met from Own Fund

36,37,303.7736,37,303.77

SODI (Relief Project)**Indirect Expenses**

Bank charges	0.63	0.63
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ROZORPAY Software**Indirect Expenses**

Bank charge	1.00	1.00
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FC ACCOUNT**Indirect Expenses**

Bank charge	0.47	0.47
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AIRBUS FOUNDATION , FRANCE**Indirect Expenses**

Bank charge	47.04	47.04
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Integrated and Sustainable Livelihood Enhancement**Indirect Expenses**

Consultant Fees	86,000.00	
Field Work Expenses	3,000.00	
Research, Tools, Materials & admn	14,913.16	
Meeting Expense For Staff	20,544.00	1,24,457.16

Consulate General of the Federal Republic of German**Indirect Expenses**

Bank charge	3,568.00	
Biogas Units	2,47,500.00	
Capacity Building	1,11,800.00	
Cluster Level FPO Formation Capacity Building & Org	39,500.00	
Exposure to Progressive Farms	48,950.00	
Organic Millet Demonstration Plant Establishment	48,950.00	
Project Co ordinator salary and Perks	1,11,250.00	
Rain Water Harvesting Structures	9,968.00	
Solar Fencing (Millet Demo Plant)	48,950.00	
Solar Street Lights	89,600.00	
Take Holders Knowledge Sharing Workshop	70,836.00	
Vermi Compost Pit, Panchakavya Pesticide Demo Plant	40,050.00	8,70,922.00

GREEN ENERGY AGAINST POVERT E.V

Bank charge	5,579.32	
Biogas Units	2,47,500.00	
Project Implementation, Monitoring, Administration	47,170.00	
Smokeless Stoves	3,30,663.00	
Solar Street Lights	10,10,000.00	16,40,912.32

TOTAL

82,46,771.97

SCHEDULE D**Fixed Assets**

Ambulance	10,04,707.00	10,04,707.00
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SCHEDULE E

CLOSING CASH AND BANK BALANCE

Cash In Hand	2,98,672.46	
<u>Cash at bank</u>		
Indian Bank A/c No. 542484245	2,552.00	
Canara Bank A/c No. 62353070002918	1,413.42	
Canara Bank A/c No. No. 62353070002864	148.55	
Canara Bank A/c No. No. 62353070003027	-	
SBI A/c No. 40347838495	89,132.67	
SBI A/c No. 40109014060	177.66	<u>3,92,096.76</u>

SCHEDULE - F

RECEIVABLES

TDS	27,439.00	
Add: Receivable during the year	<u>25,738.00</u>	
	53,177.00	
Less: Received during the year	<u>27,439.00</u>	25,738.00

Neelamalai Adivasi Organic Producer Co.

Opening Balance		28,47,116.46
		<u>28,72,854.46</u>



RS. Ranganathan
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MANAGING TRUSTEE
CTRD TRUST



CENTRE FOR TRIBALS AND RURAL DEVELOPMENT (CTRD) TRUST
D.NO. 19/129, EALAMANNA, MANGORANGE PO, PANDALUR T.K, THE NILGIRIS- 643220
THE NILGIRIS- 643220, TAMILNADU, INDIA

DEPRECIATION SCHEDULE CTRD MAIN ACCOUNT AS 31/03/2025

SCHEDULE - G
FIXED ASSETS

S.No.	Description of Assets	Opening Balance As on 01/04/2025	Addition during the year	Deduction during the year	Gross Total	Depreciation upto 31/03/2024
1	Agricultural land	8,87,666.00	-	-	8,87,666.00	-
2	Godown	2,12,580.00	-	-	2,12,580.00	1,28,735.66
3	Field Building	1,60,074.10	-	-	1,60,074.10	77,086.59
4	Guest House	7,04,435.00	-	-	7,04,435.00	2,84,761.93
5	Director House	6,05,020.00	-	-	6,05,020.00	2,39,057.54
6	Staff Housing	10,11,820.00	-	-	10,11,820.00	4,68,893.96
7	Gents Toilet	1,79,532.00	-	-	1,79,532.00	97,308.07
8	Dormintory	28,05,089.00	-	-	28,05,089.00	18,82,213.55
9	Lab	6,09,335.00	-	-	6,09,335.00	2,37,886.71
10	Nursery Green House	2,79,018.00	-	-	2,79,018.00	1,40,659.93
11	Cattle shed	1,38,403.00	-	-	1,38,403.00	84,091.41
12	Industrial training shed	40,000.00	-	-	40,000.00	15,804.86
13	Tea Factory	35,21,122.00	-	-	35,21,122.00	-
14	storage room	9,27,065.00	-	-	9,27,065.00	-
		1,20,81,159.10	-	-	1,20,81,159.10	36,56,500.21
13	Security Cabin	6,800.00	-	-	6,800.00	2,286.72
14	Furniture and fixtures	3,79,151.00	-	-	3,79,151.00	1,75,001.97
15	Books	44,165.00	-	-	44,165.00	20,849.79
16	Furniture and fixtures	65,528.00	-	-	65,528.00	10,018.21
17	Vehicle	13,77,862.00	-	-	13,77,862.00	8,65,383.64
		18,73,506.00	-	-	18,73,506.00	10,73,540.33
18	Nursery Equipments	15,000.00	-	-	15,000.00	2,577.38
19	Well, shed And Pumpset	86,890.00	-	-	86,890.00	22,894.62
20	Medical equipment	1,76,607.69	-	-	1,76,607.69	34,265.84
21	Demonstration Material	3,19,756.50	-	-	3,19,756.50	56,515.23
22	Bio Gas plant	1,43,197.00	-	-	1,43,197.00	60,338.44
23	Block Making Machine	2,22,520.00	-	-	2,22,520.00	18,002.61
24	Weighing machine	1,746.00	-	-	1,746.00	20,860.57
25	Intercom	45,998.00	-	-	45,998.00	2,91,570.94
26	Xerox and Fax machine	1,38,450.00	-	-	1,38,450.00	15,758.55
27	Vehicles	24,75,399.00	-	-	24,75,399.00	10,70,176.14
28	Equipments	2,56,348.00	-	-	2,56,348.00	27,449.14
29	Vehicle-Hospital	11,40,676.00	10,04,707.00	-	21,45,383.00	14,60,214.78
		50,22,588.19	10,04,707.00	-	60,27,295.19	30,80,624.23
30	Computer and printer	8,20,409.00	-	-	8,20,409.00	1,04,481.91
31	Computer	1,34,845.00	-	-	1,34,845.00	491.53
32	Digital Camera	1,40,010.00	-	-	1,40,010.00	1,66,565.81
33	Equipment Tea Factory	35,33,267.00	-	-	35,33,267.00	48,38,444.73
34	Vehicle	1,53,800.00	-	-	1,53,800.00	1,96,243.60
35	Mobile And Accessories	1,29,677.00	-	-	1,29,677.00	49,730.63
36	Machine for Banana Silk	9,84,047.25	-	-	9,84,047.25	3,16,489.42
37	Generator	4,10,000.00	-	-	4,10,000.00	30,750.00
38	Work-in-progress	-	-	-	-	-
		63,06,055.25	-	-	63,06,055.25	57,03,197.64
	Grant Total	2,52,83,308.54	10,04,707.00	-	2,62,88,015.54	1,35,13,862.41



S.No.	Description of Assets	Opening Written down value	Deduction during the year	Rate of depreciation	Depreciation During the year	Deduction of depreciation	Total depreciation	Written down value 31/03/2025
1	Agricultural land	8,87,666.00	-	-	-	-	-	8,87,666.00
2	Godown	46,586.78	-	-	-	-	-	46,586.78
3	Field Building	28,257.91	-	10%	4,658.68	-	1,33,394.34	41,928.10
4	Guest House	1,03,049.43	-	10%	2,825.79	-	79,912.38	25,432.12
5	Director House	86,509.96	-	10%	10,304.94	-	2,95,066.87	92,744.49
6	Staff Housing	1,69,682.98	-	10%	8,651.00	-	2,47,708.54	77,858.96
7	Gents Toilet	35,213.77	-	10%	16,968.30	-	4,85,862.25	1,52,714.69
8	Dormitory	6,81,133.99	-	10%	3,521.38	-	1,00,829.45	31,692.39
9	Lab	3,10,102.97	-	10%	68,113.40	-	19,50,326.95	6,13,020.59
10	Nursery Green House	50,901.91	-	10%	31,010.30	-	2,68,897.01	2,79,092.67
11	Cattle shed	30,430.93	-	10%	5,090.19	-	1,45,750.12	45,811.72
12	Industrial training shed	5,719.45	-	10%	3,043.09	-	87,134.50	27,387.84
13	Tea Factory	35,21,122.00	-	10%	571.94	-	16,376.80	5,147.50
14	storage room	9,27,065.00	-	10%	3,52,112.20	-	3,52,112.20	31,69,009.80
					92,706.50	-	92,706.50	8,34,358.50
		68,83,443.08	-		5,99,577.71	-	42,56,077.92	62,83,865.37
13	Security Cabin	827.51	-	10%	82.75	-	2,369.47	744.76
14	Furniture and fixtures	92,839.10	-	10%	9,283.91	-	1,84,285.88	83,555.19
15	Books	7,545.11	-	10%	754.51	-	21,604.30	6,790.59
16	Furniture and fixtures	2,134.04	-	10%	213.40	-	10,231.61	1,920.63
17	Vehicle	3,13,164.37	-	10%	31,316.44	-	8,96,700.08	2,81,847.93
		4,16,510.13	-		41,651.01	-	11,15,191.34	3,74,859.11
18	Nursery Equipments	598.98	-	15%	89.85	-	2,667.23	509.13
19	Well, shed And Pumpset	5,320.70	-	15%	798.10	-	23,692.73	4,522.59
20	Medical equipment	7,963.36	-	15%	1,194.50	-	35,460.35	6,768.86
21	Demonstration Material	13,134.11	-	15%	1,970.12	-	58,485.35	11,163.99
22	Bio Gas plant	14,022.62	-	15%	2,103.39	-	62,441.84	11,919.23
23	Block Making Machine	19,438.19	-	15%	2,915.73	-	20,918.34	16,522.46
24	Weighing machine	60.03	-	15%	9.00	-	20,869.57	51.02
25	Intercom	1,678.17	-	15%	251.73	-	2,91,822.66	1,426.44
26	Xerox and Fax machine	6,142.49	-	15%	921.37	-	16,679.92	5,221.11
27	Vehicles	3,11,805.71	-	15%	46,770.86	-	11,16,946.99	2,65,034.85
28	Equipments	29,976.59	-	15%	4,496.49	-	31,945.63	25,480.10
29	Vehicle-Hospital	3,68,003.02	-	15%	1,30,553.48	-	15,90,768.26	12,42,156.54
		7,78,143.96	-		1,92,074.62	-	32,72,698.85	15,90,776.34
30	Computer and printer	1,67,957.77	-	40%	67,183.11	-	1,71,665.02	1,00,774.66
31	Computer	7.77	-	40%	3.11	-	494.64	4.66
32	Digital Camera	1,00,793.57	-	15%	15,119.03	-	1,81,684.85	85,674.53
33	Equipment Tea Factory	16,25,314.27	-	15%	2,43,797.14	-	50,82,241.87	13,81,517.13
34	Vehicle	45,606.90	-	15%	6,841.03	-	2,03,084.64	38,765.86
35	Mobile And Accessories	79,946.38	-	15%	11,991.96	-	61,722.59	67,954.42
36	Machine for Banana Silk	6,67,557.83	-	15%	1,00,133.67	-	4,16,623.10	5,67,424.15
37	Generator	3,79,250.00	-	15%	56,887.50	-	87,637.50	3,22,362.50
38	Work-in-progress							
		30,66,434.48	-		5,01,956.56	-	62,05,154.20	25,64,477.92
		1,11,44,531.65	-		13,35,259.90	-	1,48,49,122.31	1,08,13,978.75
	Grant Total							

RS. Ranganathan
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MANAGING TRUSTEE
CTRD TRUST

