



V.SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

Nandanam Arcade, Kaipanchery Road (New Bypass Road)
Near New Bus Stand, Chungam, Sulthan Bathery
Wayanad, Kerala - 673 592

Ph : (Off) : 04936 - 221078

Mobile : 09447436088

06282480132

E-mail : casureshsby@gmail.com

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 31/03/2024 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 31/03/2024 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.

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: 22/08/2024

UDIN: 24210890BKDADC6510



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 2024

LIABILITIES	AMOUNT	ASSET	SCH	AMOUNT
CAPITAL FUND		FIXED ASSETS	G	2,52,83,308.54
Opening Balance	1,05,45,935.83			
Less: Excess of Expenditure		REVOLVING FUND		
<i>Over Income</i>	4,96,101.19	SHG Members		3,25,000.00
		RECEIVABLES	F	28,74,555.46
DEPRECIATION FUND				
Opening Balance	1,47,87,332.77	CLOSING BALANCE		
Add: During the year	8,50,305.95	Cash and Bank Balances	E	20,07,375.36
GRANT UTILISED				
SODI Project (Grant to be utilised in the next year)	19,74,067.00			
LOANS AND ADVANCES				
Loan from Habitat for Humanity India	3,25,000.00			
Loan from Samunnati	25,03,699.00			
	<u><u>3,04,90,239.36</u></u>			<u><u>3,04,90,239.36</u></u>

Managing Trustee

(Signature)

RS. RANGANATHEN.
MANAGING TRUSTEE.

Date: 22-08-2024

Place: **Salthan Bothery**



As per our report of even date

For V. SURESH & ASSOCIATES
Chartered Accountants

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

UDIN: 24210890BKDADDC6510

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 2024

	AMOUNT	INCOME	AMOUNT
To Project Expenses	62,96,459.17	By Grant & Subsidies - Sch B	84,02,226.61
To Allowances	2,70,600.00	Less : Grant Utilised in the next year	19,74,067.00
To Bank charges	14,805.68	By ICICI Bank Commission	64,28,159.61
To Audit Fee	35,400.00	By Guest Food & Accomodation	56,253.00
To Electricity bill	23,798.00	By Bank Interest	3,24,544.00
To Printing & Stationery	7,490.00	By Donation	64.00
To Transport and Travel	11,204.00	By Interest on Income Tax refund	66,000.00
To Property Tax	5,222.00	By Sale of Scrap	1,890.00
To Educational Materials Distribution	15,000.00		2,50,000.00
To Repairs & Maintanance	92,727.00	By Excess of Expenditure	
To Depreciation	8,50,305.95	Over Income	4,96,101.19
	76,23,011.80		76,23,011.80

Managing Trustee

RS. RANGANATHEN
MANAGING TRUSTEE

Place: Sulthan Bathery
Date: 22-08-2024



As per our report of even date

For V. SURESH & ASSOCIATES
 Chartered Accountants
V. Suresh
V. SURESH EGA (Proprietor)
 M. No. Z10890, FRN : 0130565

UDIN:24210890BKDADACC6510

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 2024

SCHEDULE A

Opening Cash & Bank Balance

Cash In Hand	2,13,141.79	
Cash at bank		
Canara Bank -9762	9,183.00	
HDFC Bank - 214	3,798.59	
Indian Bank A/c No. 542484245	2,354.00	
Canara Bank A/c No. 62353070002918	3,46,345.81	
Canara Bank A/c No. No. 62353070002864	148.55	
Canara Bank A/c No. No. 62353070003027	1,340.23	
SBI A/c No. 40347838495	1,750.63	
SBI A/c No. 40109014060	-	<u>5,78,062.60</u>

SCHEDULE -B

GRANT AND SUBSIDIES

Give Foundation	17,652.61	
SODI IFS	69,80,075.00	
AIRBUS FOUNDATION , FRANCE	14,04,499.00	<u>84,02,226.61</u>

Project Income

Eine Welt E.V. Leipzig, Germany

Indirect Income

Food & Accomodation	2,28,544.00	
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ICICI

Indirect Income

Commission	56,253.00	<u>2,84,797.00</u>
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SCHEDULE -C

PROJECT EXPENSES

NABARD

Formation & Establishment		
(a) FPO Administrative Exp- CEO Remuneration	1,59,000.00	
Training / Capacity Building		
(a)Incentive to POPI for Hand Holding	1,00,000.00	
(b) Training to board Members	62,500.00	
(c) Training to CEO	25,000.00	<u>3,46,500.00</u>

ICICI- PROJECT

Indirect Expenses

Staff Allowances	36,000.00	
Bank Charges	741.00	
Printing & Stationary	1,079.00	
SHG's Training	16,100.00	<u>53,920.00</u>

AIRBUS FOUNDATION , FRANCE

Indirect Expenses

Bank charge	2,252.96	
Biogas Construction	14,02,200.00	<u>14,04,452.96</u>

GIVE FOUNDATION

Indirect Expenses

Bank charges	3,045.00	
Elders Care Programme	14,517.61	<u>17,562.61</u>

SERVICE CIVEL INTERNATIONAL IRELAND

Indirect Expenses

House Cleaning Work	1,925.00	<u>1,925.00</u>
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Eine Welt E.V. Leipzig, Germany

Indirect Expenses

Bank charges	2,005.20	
Accomodation ,Electricity, Water	96,000.00	
Cook Wages	48,000.00	
Food Expense	1,09,106.00	
Vehicle Rent	900.00	<u>2,65,111.20</u>



Individual Donor**Indirect Expenses**

Stationary Materials	152.00	
Bank charge	141.00	293.00

SODI IFS

Office expense	4,069.00	
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Operating Expenditure

Capacity building partner	38,100.00	
Documentation (Photograph)	5,000.00	
Study Tour	30,000.00	
Chartered Accountant	85,000.00	
Training Kitchen garden	1,56,800.00	
Awareness training Alcoholism	77,400.00	
Training Honey Production	1,06,500.00	
Tuition, healthy food and Learning	5,00,470.00	
Consumables	37,760.12	
Monitoring	1,67,687.00	

Personnel Expenditure

Director	2,54,800.00	
Programme manager	1,76,800.00	
Project Coordinator	1,59,900.00	
Accountant	1,24,800.00	
Field Organising	4,35,500.00	
Lab technician	91,000.00	
Data Entry operator	71,500.00	
Part time teacher	4,68,000.00	
Education coordinator	1,01,400.00	

Investments

Agricultural equipment	2,38,000.00	
250 Beehives	3,32,500.00	

Laboratory SCA IE	39,200.00	
Equipment CTRD	3,63,250.00	
	40,65,436.12	

Less: Expenses met from Own Fund	-	40,65,436.12
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SODI (Relief Project)**Activities**

Kitchen Garden Equipment Distribution	98,185.00	
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Relief Measures

Roofing Repair	40,291.00	
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Other Expenses

Office Expenses	1,629.00	
Visibility	1,153.28	1,41,258.28

TOTAL		62,96,459.17
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SCHEDULE D**Fixed Assets**

Equipment CTRD (Office Furniture, Laptop Prin	6,27,600.00	
Motor Bike, Scooter, Helmets	2,95,676.00	9,23,276.00

SCHEDULE E**CLOSING CASH AND BANK BALANCE**

Cash In Hand	5,72,229.46	
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Cash at bank

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	177.63	20,07,375.36

SCHEDULE - F**RECEIVABLES**

TDS	51,756.00	
Add: Receivable during the year	21,553.00	
	73,309.00	
Less: Refunded during the year	45,870.00	27,439.00

Neelamalai Adivasi Organic Producer Co.

Opening Balance	28,47,116.46	
		28,74,555.46



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 31/03/2024

SCHEDULE - G
FIXED ASSETS

S.No.	Description of Assets	Opening Balance As on 01/04/2024	Addition during the year	Deduction during the year	Gross Total	Depreciation upto 31/03/2023
1	Agricultural land	8,87,666.00	-	-	8,87,666.00	-
2	Godown	2,12,580.00	-	-	2,12,580.00	1,23,559.35
3	Field Building	1,60,074.10	-	-	1,60,074.10	73,946.82
4	Guest House	7,04,435.00	-	-	7,04,435.00	2,73,311.99
5	Director House	6,05,020.00	-	-	6,05,020.00	2,29,445.32
6	Staff Housing	10,11,820.00	-	-	10,11,820.00	4,50,040.29
7	Gen's Toilet	1,79,532.00	-	-	1,79,532.00	93,395.43
8	Dormitory	28,05,089.00	-	-	28,05,089.00	18,06,532.00
9	Lab	6,09,335.00	-	-	6,09,335.00	2,03,430.83
10	Nursery Green House	2,79,018.00	-	-	2,79,018.00	1,35,004.16
11	Cattle shed	1,38,403.00	-	-	1,38,403.00	80,710.19
12	Industrial training shed	40,000.00	-	-	40,000.00	15,169.36
		76,32,972.10			76,32,972.10	34,84,545.76
13	Security Cabin	6,800.00	-	-	6,800.00	2,194.77
14	Furniture and fixtures	3,79,151.00	-	-	3,79,151.00	1,64,686.52
15	Books	44,165.00	-	-	44,165.00	20,011.44
16	Furniture and fixtures	65,528.00	-	-	65,528.00	9,781.09
17	Vehicle	13,77,862.00	-	-	13,77,862.00	8,30,587.60
		18,73,506.00			18,73,506.00	10,27,261.42
18	Nursery Equipments	15,000.00	-	-	15,000.00	2,471.68
19	Well, shed And Pumpset	86,890.00	-	-	86,890.00	21,955.67
20	Medical equipment	1,76,607.69	-	-	1,76,607.69	32,860.54
21	Demonstration Material	3,19,756.50	-	-	3,19,756.50	54,197.45
22	Bio Gas plant	1,43,197.00	-	-	1,43,197.00	57,863.86
23	Block Making Machine	2,22,520.00	-	-	2,22,520.00	14,572.34
24	Weighing machine	1,746.00	-	-	1,746.00	20,849.97
25	Intercom	45,998.00	-	-	45,998.00	2,91,274.79
26	Xerox and Fax machine	1,38,450.00	-	-	1,38,450.00	14,674.58
27	Vehicles	24,75,399.00	-	-	24,75,399.00	10,15,151.60
28	Equipments	2,56,348.00	-	-	2,56,348.00	22,159.16
29	Vehicle-Hospital	8,45,000.00	2,95,676.00	-	11,40,676.00	14,21,362.13
		47,26,912.19	2,95,676.00		50,22,588.19	29,69,393.77
30	Computer and printer	6,27,617.00	1,92,792.00	-	8,20,409.00	56,774.06
31	Computer	1,34,845.00	-	-	1,34,845.00	486.36
32	Digital Camera	1,32,800.00	7,210.00	-	1,40,010.00	1,49,414.89
33	Equipment Tea Factory	35,33,267.00	-	-	35,33,267.00	45,51,624.57
34	Vehicle	1,53,800.00	-	-	1,53,800.00	1,88,195.32
35	Mobile And Accessories	1,12,079.00	17,598.00	-	1,29,677.00	37,175.21
36	Machine for Banana Silk	9,84,047.25	-	-	9,84,047.25	198,685.09
37	Generator	-	4,10,000.00	-	4,10,000.00	-
38	Work-in-progress	-	-	-	-	-
	Construction Tea Factory	35,21,122.00	-	-	35,21,122.00	-
	Construction of storage room	9,27,065.00	-	-	9,27,065.00	-
		1,01,26,642.25	6,27,600.00		1,07,54,242.25	51,82,355.51
		2,43,60,032.54	9,23,276.00		2,52,83,308.54	1,26,63,556.46
	Grant Total					



R. S. Ramesh



S.No.	Description of Assets	Opening value	Written down value	Deduction during the year	Rate of depreciation	Depreciation During the year	Deduction of depreciation	Total depreciation	Written down value 31/03/2024
1	Agricultural land	8,87,666.00	-	-	-	-	-	-	8,87,666.00
2	Godown	51,763.09	-	-	10%	5,176.31	-	1,28,735.66	46,586.78
3	Field Building	31,397.68	-	-	10%	3,139.77	-	77,086.59	28,257.91
4	Guest House	1,14,499.36	-	-	10%	11,449.94	-	2,84,761.93	1,03,049.43
5	Director House	96,122.18	-	-	10%	9,612.22	-	2,39,057.54	86,509.96
6	Staff Housing	1,88,536.65	-	-	10%	18,853.66	-	4,68,893.96	1,69,682.98
7	Gents Toilet	39,126.41	-	-	10%	3,912.64	-	97,308.07	35,213.77
8	Dormitory	7,56,815.54	-	-	10%	75,681.55	-	18,82,213.55	6,81,133.99
9	Lab	3,44,558.85	-	-	10%	34,455.89	-	2,37,886.71	3,10,102.97
10	Nursery Green House	56,557.68	-	-	10%	5,655.77	-	1,40,659.93	50,901.91
11	Cattle shed	33,812.15	-	-	10%	3,381.21	-	84,091.41	30,430.93
12	Industrial training shed	6,354.94	-	-	10%	635.49	-	15,804.86	5,719.45
		26,07,210.53				1,71,954.45			24,35,256.08
13	Security Cabin	919.46	-	-	10%	91.95	-	2,286.72	827.51
14	Furniture and fixtures	1,03,154.56	-	-	10%	10,315.46	-	1,75,001.97	92,839.10
15	Books	8,383.45	-	-	10%	838.35	-	20,849.79	7,545.11
16	Furniture and fixtures	2,371.15	-	-	10%	237.12	-	10,018.21	2,134.04
17	Vehicle	3,47,960.41	-	-	10%	34,796.04	-	8,65,383.64	3,13,164.37
		4,62,789.03				46,278.90			4,16,510.13
18	Nursery Equipments	704.68	-	-	15%	105.70	-	2,577.38	598.98
19	Well, shed And Pumpset	6,259.64	-	-	15%	938.95	-	22,894.62	5,320.70
20	Medical equipment	9,368.66	-	-	15%	1,405.30	-	34,265.84	7,963.36
21	Demonstration Material	15,451.89	-	-	15%	2,317.78	-	56,515.23	13,134.11
22	Bio Gas plant	16,497.20	-	-	15%	2,474.58	-	60,338.44	14,022.62
23	Block Making Machine	22,868.46	-	-	15%	3,430.27	-	18,002.61	19,438.19
24	Weighing machine	70.62	-	-	15%	10.59	-	20,860.57	60.03
25	Intercom	1,974.32	-	-	15%	296.15	-	2,91,570.94	1,678.17
26	Xerox and Fax machine	7,226.46	-	-	15%	1,083.97	-	15,758.55	6,142.49
27	Vehicles	3,66,830.25	-	-	15%	55,024.54	-	10,70,176.14	3,11,805.71
28	Equipments	35,266.58	-	-	15%	5,289.99	-	27,449.14	29,976.59
29	Vehicle-Hospital	1,11,179.67	-	-	15%	38,852.65	-	14,60,214.78	3,68,003.02
		5,93,698.43				1,11,230.46			7,78,143.96
30	Computer and printer	22,873.62	-	-	40%	47,707.85	-	1,04,481.91	1,67,957.77
31	Computer	12.94	-	-	40%	5.18	-	491.53	7.77
32	Digital Camera	1,10,734.49	-	-	15%	17,150.92	-	1,66,565.81	1,00,793.57
33	Equipment Tea Factory	19,12,134.43	-	-	15%	2,86,820.17	-	48,38,444.73	16,25,314.27
34	Vehicle	53,655.18	-	-	15%	8,048.28	-	1,96,243.60	45,606.90
35	Mobile And Accessories	74,903.80	-	-	15%	12,555.42	-	49,730.63	79,946.38
36	Machine for Banana Silk	7,85,362.15	-	-	15%	1,17,804.32	-	3,16,489.42	6,67,557.83
37	Generator	35,21,122.00	-	-	15%	30,750.00	-	3,79,250.00	3,79,250.00
38	Workshop Equipments	9,27,065.00	-	-	0%	-	-	-	9,27,065.00
Construction Tea Factory		74,07,863.61	-	-	0%	5,20,842.13	-	57,03,197.64	75,14,621.48
Construction of storage room		1,10,71,561.60	-	-	0%	8,50,305.95	-	57,03,197.64	1,11,44,531.65
Grant Total									

