

FORM No. 10B

(See Rule 17 B)

**Audit Report under Section 12A (b) of the Income Tax Act 1961 in the case of
Charitable or Religious Trusts or Institutions.**

I have examined the Balance Sheet of **COMMUNITY AWARENESS RESEARCH EDUCATION (CARE) TRUST**, 1-B, Vikram Avenue, #59, Ravindranath Layout, New Siddhapudur, Coimbatore - 641 044, Income and Expenditure account and the Receipts and Payments account for the year ended 31.03.2023 which are in agreement with the books of accounts maintained by the said Trust / Institution. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion proper books of accounts have been kept by the above named Institution visited by me so far as appears from my examination of the books and proper returns adequate for the purpose 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 the explanations given to me, the said accounts give a true and fair view:

- i) In the case of the Balance Sheet of the state of affairs of the above named Trust / Institution as at 31.03.2023.
- ii) In the case of the Income and Expenditure account of the Excess of Income over Expenditure for the year ended 31.03.2023.
- iii) In the case of the Receipts and Payments account of the Receipts and Payments of the Trust / Institution for the year ended 31.03.2023.

The prescribed particulars are annexed hereto.



CHARTERED ACCOUNTANT

**ROY JOHN THOMAS, B.Com., F.C.A.,
CHARTERED ACCOUNTANT
M. No. 200 / 25188**

(Consolidated)

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ii) Unclaimed DRS Refund - (FCR) WRD= RS.374812) Less: Withheld RS.374812) (Ref: Unclaimed DRS)		Nil
iii) Refund of DRS - (FCR) WRD	7,314.00	7,314.00
iv) Contribution Received :- EPF - Employees Contribution PF - Employees Contribution	2,81,102.00 15,886.00	2,96,988.00
v) Expenses Payable - (DCE), WRD - Contributions (Total less Rs 2,10,000 Less: Paid: Rs.1,05,526)	1,06,474.00	1,06,474.00
Total	2,82,80,629.99	2,82,80,629.99

Place : Chittoor
Date : 25.06.2023

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With our Report of even date annexed.

For ROY JOHN THOMAS, B.Com., F.C.A.,
CHARTERED ACCOUNTANT

ROY JOHN THOMAS, B.Com., F.C.A.
CHARTERED ACCOUNTANT
M. No. 200 / 25188

COMMUNITY AWARENESS RESEARCH EDUCATION (CARE) TRUST
No : 1-B VIKRAM AVENUE, 455 RAVINDRANATH LAYOUT, NEW SIDHAPUR, COIMBATORE - 641 044.
TAMILNADU, INDIA.

Income and Expenditure Accounts for the year ended 31st March 2023
(Consolidated)

Expenditure	FC	LOCAL	Amount (Rs.)	Income	FC	LOCAL	Amount (Rs.)
To Other Expenses :				By Other Receipts :			
a) General Expenses : (Schedule 'D')	-	3,74,812.00	3,74,812.00	a) Bank Interest :	1,52,644.00	8,350.00	1,61,034.00
b) Administration expenses:				b) Interest on TDS - Refund (Local)	-	485.00	485.00
Local -Section (Schedule 'E')		45,645.74	45,645.74	c) Interest on Fixed Deposit (FC)	2,484.00	-	2,484.00
				d) General Donations (Local)	-	2,80,000.00	2,80,000.00
* Excess of Income over Expenditure transferred to General Fund (FC and Local Respectively)	1,55,128.00	2,68,415.29	4,23,546.36	e) Sale of old vehicle : Four Wheeler (Boleto)	-	4,00,000.00	4,00,000.00
Total	1,55,128.00	6,88,876.09	8,44,004.00	Total	1,55,128.00	6,88,876.09	8,44,004.00

Place : Coimbatore
Date : 23.06.2023

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CHIEF FUNCTIONARY



View Our Report of Eventdate annexed.

For ROY JOHN THOMAS, B.Com., F.C.A.,
CHARTERED ACCOUNTANT
ROY JOHN THOMAS, B.Com., F.C.A.,
CHARTERED ACCOUNTANT
M. No. 200 / 25188

COMMUNITY AWARENESS RESEARCH EDUCATION (CARE) TRUST
No : 1-0 VIKRAM AVENUE, 459 RAVINDRANATH LAYOUT, NEW SIDDIHAPUR, COIMBATORE - 641 044,
TAMILNADU, INDIA.

Balance Sheet as on: 31st March 2023
(Consolidated)

Liabilities	FC	LOCAL	Amount (Rs.)	Assets	Amount (Rs.)
1 CAPITAL FUND : (FC+LOCAL)				1 FIXED ASSETS :	
Opening Balance	22,75,676.00	2,99,221.75		a) FC - Sections : (As per Schedule - G)	16,70,468.00
Less: Transferred from Fixed Assets - As per Schedule - 'C & G1'	6,05,467.00	1,41,593.75		b) Local Section : (As per Schedule - G1)	1,57,629.00
	16,70,469.00	1,57,628.00	18,28,098.00		
2 GENERAL FUND : (FC+LOCAL) :				2 CURRENT ASSETS :	
Opening Balance	3,60,287.16	6,85,529.85		(FC Section) :	
Add : " Less of Income over expenditure transferred				Cash on hand	1,559.00
from Income and Expenditure A/c "	1,55,148.00	2,68,423.26		Cash at bank - SB - NCMB - SB a/c - 58120	25,144.42
Add : Transferred from Un-Disbursed Specific Funds				Cash at bank - UBI - SB a/c - 1000203	8,43,077.39
Ear-Marked Funds (Capital Fund) - As per Schedule - 'F & F2'	7,410.00			Cash at bank - UBI - SB a/c - 1010398	1,12,488.54
	5,17,335.16	9,53,948.00	14,71,283.25	Cash at bank - UBI - SB a/c - 0006090	1,123.18
				Cash at bank - UBI - SB a/c - 0216759	1,245.89
3 Un-Disbursed Specific Funds / Ear-Marked Funds :				Cash at bank - UBI - SB a/c - 0018774	1,162.15
a) FC - Section : (As per schedule - 'F'	4,71,526.71			Cash at bank - UBI - SB a/c - 0238958	1,047.22
b) Local Section : (As per Schedule - 'F1'		Nil	4,71,526.71	Cash at bank - UBI - SB a/c - 0300139	1,095.24
				Fixed Deposit - UBI - a/c 18765	4,02,484.00
4 OTHER LIABILITIES :					10,88,531.87
a) Expenses Payable - (ECC, WRD - Coimbatore		1,04,474.00	1,04,474.00	(Local - Section) :	
b) Advance		5,15,000.00	5,15,000.00	Cash on hand	979.00
				Cash at bank - 408 - 20103	6,58,244.00
					554,223.00
				3 OTHER ASSETS :	
				a) TDS - Recoverable :	
				As per Last Balance Sheet	3,82,125.00
				Add : Paid during the year (ECC, WRD)	4,200.00
					3,86,325.00
				Less : Refund Received (ECC, WRD)	7,314.00
					3,79,012.00
				Less : Written Off - Beyond - Undeniable (ECC, WRD)	3,74,812.00
					4,200.00
				b) Rent Advances (Local)	5,15,000.00
Total			43,90,051.96	Total	43,90,051.96

Note: Depreciation on Fixed Assets is not considered since they are not employed for business.

Place : Coimbatore
Date : 22.05.2023

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Chief Functionary
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Vice our Report of Expenditure received.
For ROY JOHN THOMAS, B.Com., F.C.A.,
CHARTERED ACCOUNTANT

ROY JOHN THOMAS, B.Com., F.C.A.,
CHARTERED ACCOUNTANT
M. No. 200 / 25188

COMMUNITY AWARENESS RESEARCH EDUCATION (CARE) TRUST
No : 1-B VIKRAM AVENUE, #59 RAVINDRANATH LAYOUT, NEW SIDDHAPUR,
COIMBATORE - 641 044, TAMILNADU, INDIA .

Specific/Bar - marked funds expenses (2022-23)
(Foreign Contribution funds)

SCHEDULE - "A"	
Terre des Hommes ,Germany project towards "Decent work for women workers in southern textile supply chain "	Amount (Rs.)
Social :	
A) 'Decent work for women workers in southern textile supply chain "	
a) 5 - Block resource training centre expenses :	
Training centres rents and electricity charges	8,35,437.00
Training centres stationeries and bank charges	4,30,442.38
Trainers communication expenses	2,54,515.00
Trainers travel expenses	8,50,252.00
Base line study	16,000.00
Training on life skill education	3,57,360.00
Training on career advice	1,35,503.00
Educational support for short term certification courses	7,16,219.00
Training on skill development in general	9,44,509.00
Training in tailoring	5,70,824.00
Training on human resources development for employment	2,09,833.00
Health camps , medical support and follow up	3,51,331.00
Support for families to reduce vulnerability	3,86,936.00
Prevention of school dropout and child labour	4,70,232.00
Training on labour welfare for activity group leaders	5,87,792.00
Capacity building on labour and Gender for women workers	3,97,257.00
Strengthening groups of girls (Action groups)	4,46,298.00
Engaging dialogue at block level with trainings	1,47,040.00
Training workshops for sustainability Mechanism at work place	2,09,692.00
Multiple trainer honorarium	4,28,280.00
Divisional multiple trainer's honorarium - 5 persons	12,96,000.00
Block social educator's honorarium - 5 persons	10,88,000.00
Social educator's honorarium - 5 persons	8,76,000.00
Tailoring trainer's honorarium - 5 persons	5,65,824.00
Part time educator's stipend - 5 persons	2,47,200.00
Sub total(1)	1,25,66,795.38
b) State level network training expenses	
Communication expenses	11,251.00
Support in Labour Disputes	29,660.00
Appraisal on the incidence of violation of women workers	96,353.00
Engaging with Free legal aid authority	1,30,594.00
Meetings with district law enforcement	9,12,011.00
Engaging dialogue at block level with trainings	2,83,758.00
State level engagements with officials	2,63,525.00
District level workshops for leaders of CSO's	4,05,202.00
State level trainings with civil society organizations	7,89,508.00
Residential training on engagement with stakeholders	4,36,132.00
Network trainer honorarium	4,14,480.00
Network training travel expenses	1,59,580.00
Sub Total (2)	28,98,054.20

c) State project training expenses		
Training on case management and periodic update	15,500.00	
Feasibility study on job market, skill development and micro enterprises	37,090.00	
Feasibility study on Migrant women workers	15,000.00	
Printed Manual for human resource, career advice, gender and labour education	4,28,500.00	
Printed copies of the Case studies	66,610.00	
Training to migrant workers	1,69,225.00	
Engagement with spinning mill employers	7,28,428.00	
Capacity building on labour for women workers	5,39,038.00	
Public Policy training for stakeholders	4,16,572.00	
ITC materials- hosting and updating the website	1,36,777.00	
Communication and Media strategy	8,050.00	
Visual (Films) and Powerpoint presentation	1,10,604.00	
Costs for translation of all project materials in tamil	55,000.00	
Printed National voluntary Guidelines on human resources	42,000.00	
Printed study book for migrant women workers	69,000.00	
Staff training in PCMI, concept, survey and data management	6,32,664.00	
Textile trainer honorarium	3,66,000.00	
Divisional textile trainer's honorarium- 2 persons	4,14,060.00	
Training documenter honorarium	2,52,000.00	
State Project trainings travel expenses	4,05,088.00	
	Sub total (3)	49,09,972.00
	Total (1+2+3)	7,03,74,822.38
(B) Adminsitration expenses		
Director honorarium	8,15,160.00	
Accountant honorarium	2,88,000.00	
Assistant accountants honorarium-2 persons	4,27,000.00	
Office secretaries honorarium -2 persons	4,08,000.00	
Driver honorarium	1,95,500.00	
Office rent & electricity charges	5,68,192.00	
Office communication	37,488.00	
Office stationeries & bank charges	4,95,621.34	
Office travel expenses	4,34,705.00	
EPI - employer contribution	3,28,678.00	
ESI - employer contribution	1,78,180.00	
	Sub Total - 4	41,76,575.34
Total		2,45,51,348.32

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SCHEDULE - "H"

Aims India Foundation ,USA project towards " Support rural & Govt. school child-education at Kanyakumari District in Tamilnadu"

Amount (Rs.)

Educational :

A) "Support rural & Government school child-education at Kanyakumari district in tamilnadu"

School teaching assistant project -1 expenses

STA -1 PTA Teacher's stipend - 16 schools

2,88,000.00

STA -1& 2 Coordinator stipend

1,20,000.00

a) 4,08,000.00

School teaching assistant project -2 expenses

STA -2 PTA Teacher's stipend - 12 schools

2,16,000.00

STA -2 Asst.coordinator stipend

60,000.00

b) 2,76,000.00

Student development centre expenses

SDC - PTA teacher's stipend -13 centres

2,34,000.00

SDC - Coordinator stipend- 13 centres

90,000.00

c) 3,24,000.00

Sub Total -1(a+b+c) 10,08,000.00

10,08,000.00

(B) Administration expenses :

Accounting charges

50,000.00

Audit fees

20,000.00

Stationery and communication

8,768.00

Bank charges

1,213.97

Travel expenses

3,150.00

Sub Total -2

88,171.97

Total

10,96,171.97

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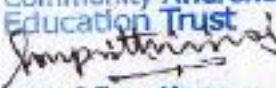


**Specific/Ear - marked funds expenses
(Local Contribution funds)**

SCHEDULE - "C"	
Water Resource Development, Environmental Cell Division (E.C.D)	Amount (Rs.)
Coimbatore, Govt.of Tamilnadu towards Environmental assessment studies	
Social :	
Environmental programme :	
Environmental assessment studies :	
Environmental impact assessment studies -CRM	2,10,000.00
Total	2,10,000.00

SCHEDULE - "D"	
General Fund - General Expenses (Local)	Amount (Rs.)
Social :	
Write off - Refund of TDS - (FCD) WRD -unclaim Amount	3,74,812.00
Total	3,74,812.00

SCHEDULE - "E"	
General Fund - Administration expenses (Local)	Amount (Rs.)
Social :	
Administration expenses	
Audit Fees	15,000.00
Documentation & stationery	3,057.00
Travel expenses	5,098.00
Vehicle Maintenance	17,995.00
Website-Renewal charges	4,400.00
Bank charges	145.74
Total	45,645.74

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COMMUNITY AWARENESS RESEARCH EDUCATION (CARE) TRUST
No : 1-B VIKRAM AVENUE, #50 RAVINDRANATH LAYOUT, NEW SIDDHAPUR,
COIMBATORE - 641 048, TAMILNADU, INDIA .

Details of Un-disbursed Ear. Marked Funds / Specific Funds as on 31.03.2023 (FC & LOCAL)

S.No	Particulars	Opening Balance	Received during the year 2022-23	Transferred to General Fund	Applied / Utilized	Balance as on 31.03.2023
Schedule - "F" (FC Section) :						
1	Decent work for women worker (TDH - Germany)	78,64,266.94	1,63,56,836.86	-	2,45,51,348.32	-3,30,244.52
2	Aims India Foundation	3,29,243.20	15,68,700.00	-	10,96,171.97	8,01,771.23
3	Child Welfare Project	-7,410.00	-	-7,410.00		-
	Sub Total -1	81,86,100.14	1,79,25,536.86	-7,410.00	2,56,47,520.29	4,71,526.71
Schedule - " F 1 " (Local -Section) :						
1	VRD-ECD,Coimbatore -Govt.of Tamilnadu.	Nil	2,10,000.00	-	2,10,000.00	-
	Sub Total -2	-	2,10,000.00	-	2,10,000.00	-
	Total	81,86,100.14	1,81,35,536.86	-7,410.00	2,58,57,520.29	4,71,526.71

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[Signature]
ROY JOHN THOMAS, B.Com., F.C.A.,
CHARTERED ACCOUNTANT
M. No. 200 / 25188

COMMUNITY AWARENESS RESEARCH EDUCATION (CARE) TRUST

No : 1-B VIKRAM AVENUE, #59 RAVINDRANATH LAYOUT, NEW SIDDHAPUDUR,

COIMBATORE - 641 044, TAMILNADU, INDIA .

Details of Fixed Assets as on 31.03.2023 (FC -Section)

Schedule : G

S.No	Particulars	Opening Balance as on 01.04.2022	Additions during the year 2022-23	Deletions during the year 2022-23	Balance as on 31.03.2023
1	Furniture	1,72,773.00	Nil	34,556.00	1,38,217.00
2	Equipments	2,56,278.00	Nil	53,256.00	2,13,022.00
3	Bolero (4 wheeler- Jeep)	2,10,162.00	Nil	2,10,162.00	-
4	Two wheelers	7,01,709.00	Nil	1,40,342.00	5,61,367.00
5	Computers	3,10,276.00	Nil	62,035.00	2,48,221.00
6	Tailoring machines	5,25,178.00	Nil	1,05,036.00	4,20,142.00
7	Photo copier	89,500.00	Nil	Nil	89,500.00
TOTAL		22,75,876.00	Nil	6,05,407.00	16,70,469.00

Details of Fixed Assets as on 31.03.2023 (Local -Section)

Schedule : G1

S.No	Particulars	Opening Balance as on 01.04.2022	Additions during the year 2022-23	Deletions during the year 2022-23	Balance as on 31.03.2023
1	Furniture	32,679.75	Nil	32,679.75	-
2	Equipments	5,254.00	Nil	5,254.00	-
3	Bolero (4 wheeler- Jeep)	64,251.00	Nil	64,251.00	-
4	Two wheelers	51,188.00	Nil	10,238.00	40,950.00
5	Computers	1,45,849.00	Nil	29,170.00	1,16,679.00
TOTAL		2,99,221.75	Nil	1,41,592.75	1,57,629.00

Note: Depreciation is not considered since it is non-cash expenditure and assets are not employed for business.

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[Signature]
ROY JOHN THOMAS, B.Com., F.C.A.,
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