

FINANCIALS STATEMENT

AND

AUDIT REPORT

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Registration No: E-12988 (MUM)

Committed Communities Development Trust
42,Ground Floor, Chapel Road,
Bandra West, Mumbai,
Maharashtra 400050

Financial Year 2023-2024

Assessment Year 2024-2025

C N K & ASSOCIATES LLP
(Chartered Accountants)

Auditors Report relating to accounts audited for the year ended 31st March 2024 of Committed Communities Development Trust under Sub-section 2 of Section 33 and Section 34 of Maharashtra Public Trust Act 1950:

We have audited the annexed accounts of **Committed Communities Development Trust** for the year ended on 31st March, 2024 and we report that:-

- (a) The accounts have been maintained regularly and in accordance with the provisions of the Act and the Rules.
- (b) Receipts and disbursements have been properly and correctly shown in the accounts.
- (c) The vouchers in the custody of the Trust on the date of the audit were in agreement with the books of accounts.
- (d) All Books, Deeds Accounts, Vouchers and Other Documents and records required by us were produced before us.
- (e) A register of movable and immovable properties has been maintained.
- (f) The representatives of the trustee appeared before us and furnished the necessary information required by us.
- (g) In our opinion, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust during the year.
- (h) There are no amounts which are outstanding for more than 1 year, other than income tax refunds.
- (i) Tenders were invited for repairs and construction exceeding Rs. 5,000 during the year.
- (j) During the year, no amount has been deposited or invested contrary to the provisions of Section 35 of the Act.
- (k) In our opinion, there has been no alienation of immovable property contrary to the provisions of Section 36 of the Act during the year under report.
- (l) In our opinion, so far as is ascertainable from the books of accounts and according to the information and explanations given to us, there was no irregular, illegal or improper expenditure or failure or omission to recover moneys or property belonging to the trust or of loss or waste of money or other property thereof.
- (m) The budget has for the accounting year has been filed in the form provided by Rule 16A.
- (n) The maximum and minimum number of trustees has been maintained

Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai 400 020. Tel: +91 22 6623 0600

501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057. Tel: +91 22 6250 7600

Website: www.cnkindia.com

MUMBAI | CHENNAI | VADODARA | AHMEDABAD | GIFT CITY | BENGALURU | DELHI | PUNE | DUBAI



CNK & Associates LLP

Chartered Accountants

- (o) The meetings have been held regularly as provided in the scheme.
- (p) The minute books of the proceedings of the meetings has been maintained.
- (q) No trustee has any interest in the investments of the trust.
- (r) No trustee is a debtor or creditor of the trust.
- (s) No irregularities were pointed out by us in the accounts of the previous year.
- (t) There is no special matter which we think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.

For C N K & Associates Llp
Chartered Accountants

Firm Reg. No. 101961 W/W100036

S. S. Agaskar

Suresh Agaskar

Partner

Membership No. 110321

Date: September 23, 2024

UDIN:24110321BKETLT7274

Place: Mumbai



Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai 400 020. Tel: +91 22 6623 0600

501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057. Tel: +91 22 6250 7600

Website: www.cnkindia.com

MUMBAI | CHENNAI | VADODARA | AHMEDABAD | GIFT CITY | BENGALURU | DELHI | PUNE | DUBAI

COMMITTED COMMUNITIES DEVELOPMENT TRUST
BALANCE SHEET AS ON 31ST MARCH 2024
Maharashtra Public Trust Act 1950
Schedule VIII (Vide Rule 17 (1))

PTR No.E-12988 (Mum)

As on 31st March 2023	Particulars		As on 31st March 2024	As on 31st March 2023	Particulars		As on 31st March 2024
Amount Rs.		Amount Rs.	Amount Rs.	Amount Rs.		Amount Rs.	Amount Rs.
1,27,38,999	FUNDS AND LIABILITIES	1,27,38,999			PROPERTY AND ASSETS		
-	TRUST FUND OR CORPUS :	-		1,02,07,294	IMMOVABLE PROPERTIES	1,02,07,294	1,02,07,294
1,27,38,999	Addition during the Year	1,27,38,999	1,27,38,999		(As per Annexure "D")		
81,71,698	OTHER EARMARKED FUNDS :	71,72,219	71,72,219	33,02,508	MOVABLE PROPERTIES (As per Annexure "E")	31,95,973	31,95,973
	(As per Annexure "A")						
3,19,974	LIABILITIES :	2,59,411	2,59,411	3,01,329	DEPOSITS & ADVANCES (As per Annexure "F")		
	For Expenses			4,59,554	Deposits	4,74,329	
	(As per Annexure "B")			22,00,403	Loans and Advances	4,71,572	
72,38,994	INCOME & EXPENDITURE	83,04,080	83,04,080	4,899	Grants Receivable	10,95,309	
	(As per Annexure "C")			2,15,725	Interest Accrued on Fixed Deposits	34,012	
					TDS Receivable	2,64,209	
						23,39,431	23,39,431
					CASH AND BANK BALANCES (As per Annexure "G")		
				29,389	Cash in Hand	2,941	
				24,76,877	Balance With Bank	54,45,173	
				92,71,686	Fixed Deposit with Banks	72,83,898	
						1,27,32,011	1,27,32,011
2,84,69,664	TOTAL	2,84,74,709	2,84,74,709	2,84,69,664	TOTAL	2,84,74,709	2,84,74,709

For C N K & ASSOCIATES LLP
Chartered Accountants
ICAI Registration No. 101961 W/W-100036

S. S. Agaskar
Suresh S. Agaskar
Partner
Membership No: 110321

Place : Mumbai
Date : 23rd September 2024



For COMMITTED COMMUNITIES DEVELOPMENT TRUST

Trustee

Place : Mumbai

Date : 23.09.2024

Spoddar
[Signature]
TRUSTEE



COMMITTED COMMUNITIES DEVELOPMENT TRUST
INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2024
Maharashtra Public Trust Act 1950
Schedule IX {Vide Rule 17(1)}

PTR NO.-E 12988 (Mum)

For the year ended 31st March 2023	EXPENDITURE		For the year ended 31st March 2024	For the year ended 31st March 2023	INCOME		For the year ended 31st March 2024
Amount Rs.		Amount Rs.	Amount Rs.	Amount Rs.		Amount Rs.	Amount Rs.
10,14,635	To Administrative Cost (As per Annexure "H")		5,15,428		By Interest		
1,97,441	To Loss on Sale of Assets		72,022	2,74,919	On Saving Bank Accounts	1,89,977	
27,500	To Sundry Balance Written Off		-	5,22,983	On Fixed Deposits	4,76,851	
-	To Charity Commissioner's Fees		-	7,97,902		6,66,828	
2,12,400	To Audit Fees		2,06,500	(33,261)	Less: Interest Credited to Projects	(17,289)	
9,53,530	To Depreciation (Annexure "E")		5,59,362	7,64,641		6,49,539	6,49,539
	To Mis. Expenses		-				
	To Expenses on the object of the Trust						
	a) Religious	-	-	1,18,49,159	By General Donations in Cash or kind	63,41,027	63,41,027
	b) Educational	-	-				
	c) Medical Relief	-	-	7,58,44,067	By Donations & Contribution Towards Earmarked Activities (Received & Receivable)	7,42,94,428	
	d) Relief of Poverty	-	-				
1,09,62,307	e) Other Charitable Objects (As per Annexure "I")	45,99,779	45,99,779	7,58,44,067	Less :- Transfer to Earmarked fund ("As per Annexure A")	7,42,94,428	-
7,26,84,611	To Expenses on the Earmarked Activities	7,53,11,195		14,412	By Income from other sources		
(7,26,84,611)	Less :- Transfer to Earmarked fund ("As per Annexure A")	(7,53,11,195)	-		Miscellaneous -Sale of Scrap	27,612	27,612
-		-		16,05,054	Unutilised bal transfer from Earmarked Fund	-	-
8,65,454	To Excess of Income over Expenditures		10,65,087				
1,42,33,267	TOTAL RS.		70,18,178	1,42,33,267	TOTAL RS.		70,18,178

For C N K & ASSOCIATES LLP
Chartered Accountants
ICAI Registration No. 101961 W/W-100036

Suresh S. Agaskar
Partner
Membership No: 110321

Place : Mumbai
Date : 23rd September 2024



For COMMITTED COMMUNITIES DEVELOPMENT TRUST

Trustee

Place : Mumbai
Date : 23.09.2024

[Signature]
TRUSTEE



COMMITTED COMMUNITIES DEVELOPMENT TRUST**Notes to the Financial Statements as at 31st March 2024****ANNEXURE "A": Details of Donations, Contribution and Utilisation of Earmarked Funds****(In respect of Foreign Contribution)****(Figures in Rs.)**

SR.NO.	PARTICULARS	AMOUNT	AMOUNT
	CHILD PROTECTION		
1	Fund RCP Projects		
	Opening Balance	18,24,914	
	Less : Utilized during the year	3,07,425	15,17,490
2	Sponsorship Program		
	Opening Balance	3,47,249	
	Less : Utilized during the year	490	3,46,759
3	Residential Care Program (Ashray and Ankur-Asmita)		
	Opening Balance	40,69,887	
	Add : Grant received from "Associates Solidaria Amics De Mumbai, Spain"	4,95,783	
	Add : Grant received from "Mr. Kewalramani, (KRF)"	1,13,75,000	
		1,59,40,670	
	Less : Utilized during the year	1,44,77,360	14,63,311
4	HAMSAB		
	Opening Balance	1,78,324	
	Add : Grant received from "Associates Solidaria Amics De Mumbai, Spain"	1,25,248	
		3,03,572	
	Less : Utilized during the year	3,03,572	-
	HEALTH AND NUTRITION		
5	Integrated Village Development Program		
	Grant received from "Mr. Kewalramani, (KRF)"	31,65,000	
	Less : Utilized during the year	31,65,000	-
	TOTAL Rs.		33,27,559

Summary	AMOUNT
Opening balance	64,20,374
Add: Grants received during the year	1,51,61,031
Add: Bank Interest Credited to Project during the year	-
Total	2,15,81,405
Less: Utilized during the year (includes expenses in the nature of Administrative Expenditure amounting to Rs.28,55,382/-)	1,82,53,846
Closing Balance	33,27,559



Trustee



Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes to the Financial Statements as at 31st March 2024

ANNEXURE "A": Details of Donations, Contribution and Utilisation of Earmarked Funds

(In respect of Non Foreign Contribution)

(Figures in Rs.)

SR.NO.	PARTICULARS	AMOUNT	AMOUNT
	CHILD PROTECTION		
1	<u>Ashray Open Shelter - MSCPS</u> Opening Balance as on 01.04.2023 Add : Grant received from "Maharashtra State Child Protection Society" Less : Utilized during the year	58,556 20,47,200 21,05,756 12,33,709	8,72,047
2	<u>Dahisar Childline</u> Grant received from "Childline India Foundation" Add: Grant receivable from "Childline India Foundation" Add: Bank Interest Credited to Project during the year Less : Utilized during the year	29,062 3,90,721 876 4,20,659 4,20,659	-
3	<u>Palghar Childline</u> Grant received from "Childline India Foundation" Add: Grant receivable from "Childline India Foundation" Add: Bank Interest Credited to Project during the year Less : Utilized during the year	36,893 2,49,361 822 2,87,076 2,87,076	-
4	<u>Railway Childline</u> Grant received from "Childline India Foundation" Add: Grant receivable from "Childline India Foundation" Add: Bank Interest Credited to Project during the year Less : Utilized during the year	62,308 3,73,403 1,281 4,36,992 4,36,992	-
5	<u>Community Led Child Protection Program</u> Grant received from "AXIS Bank Foundation" Less : Utilized during the year	10,00,000 7,30,239	2,69,761
6	<u>Ankur-Asmita- A home away from home for adolescent girls</u> Grant received from "Bajaj Finance Limited" (CSR) Less : Utilized during the year	6,00,000 6,00,000	-
	HEALTH AND WELLBEING		
7	<u>Suraksha Project- To Reduce maternal and infant morbidity and mortality</u> Opening Balance Add: Grant received from "Cognizant Foundation" Add: Bank Interest Credited to Project during the year Less : Utilized during the year	15,863 67,83,005 14,310 68,13,178 67,96,033	17,146
8	<u>Help a Mother Save A Baby -Reaching the Unreached</u> Grant received from "Praj Foundation" Add: Grant receivable from "Praj Foundation" Less : Utilized during the year	15,23,108 6,578 15,29,686 15,29,686	-



SR.NO.	PARTICULARS	AMOUNT	AMOUNT
9	<u>Hope on Wheels-Reaching the Unreached</u> Opening Balance Less : Utilized during the year	73,086 73,086	-
10	<u>Home Based Care for families living with HIV/AIDS</u> Opening Balance Less : Utilized during the year	4,10,706 -	4,10,706
ADOLESCENTS AND YOUTH EMPOWERMENT			
11	<u>Aarohan-Job oriented vocational skills training (Project ID 10655)</u> Grant received from "Bajaj Allianz General Insurance Co. Ltd." (CSR) Add: Grant receivable from "Bajaj Allianz General Insurance Co. Ltd." Less : Utilized during the year	50,00,000 75,247 50,75,247 50,75,247	-
12	<u>Aarohan-Job oriented vocational skills training (Project ID 10496)</u> Grant received from "Bajaj Finance Ltd." (CSR) Less : Utilized during the year	29,80,779 29,80,779	-
13	<u>Skill Development Program for Youth</u> Grant received from "EXL Service.com (India) Pvt. Ltd." Grant received from "Inductis (India) Pvt. Ltd." Grant received from "Outsource Partners (International) Pvt.Ltd." Less : Utilized during the year	58,39,614 29,72,895 18,04,971 1,06,17,480 1,06,17,480	-
14	<u>Skills to Win- Skill Development for Youth</u> Grant received from "EXL Service.com (India) Pvt. Ltd." Grant received from "Inductis (India) Pvt. Ltd." Grant received from "Outsource Partners (International) Pvt.Ltd." Less : Utilized during the year	39,86,908 62,63,655 49,73,404 1,52,23,967 1,52,23,967	-
15	<u>Coding and Tech Skills Training for Young Women</u> Grant received from "Inductis (India) Pvt. Ltd." (CSR) Less : Utilized during the year	59,96,093 59,96,093	-
16	<u>Awareness Campaign on Skilling for Under Privileged Women</u> Grant received from "Give Foundation" Less : Utilized during the year	1,99,000 1,99,000	-
17	<u>STEM Skill and Career Development Program for Adolescents</u> Grant received from "Infobip India Private Limited" (CSR) Less : Utilized during the year	5,00,000 5,00,000	-
18	<u>SAKSHAM-Youth Skilling Program</u> Grant received from "TransUnion CIBIL Ltd" (CSR) Less : Utilized during the year	13,07,691 13,07,691	-
19	<u>Youth Development Training Program</u> Opening Balance(Freight Systems (India) Pvt. Ltd- CSR) Less : Utilized during the year	6,93,112 6,93,112	-



SR.NO.	PARTICULARS	AMOUNT	AMOUNT
20	UDAAN- Life skills and Career Development Program for Adolescents Grant received from "New Age Software & Solutions (India) Pvt. Ltd" (CSR) Grant received from "Freight Systems (India)Pvt. Ltd" (CSR) Less : Utilized during the year	10,75,000 12,00,000 22,75,000 -	22,75,000
21	PEHEL-Life Skills and Career Awareness Grant received from "Infobip India Private Limited" (CSR) Less : Utilized during the year	7,21,500 7,21,500	-
22	PEHEL-Work Readiness Program Opening Balance (New Age Software and Solutions (India) Private Limited- (CSR) Less : Utilized during the year	5,00,000 5,00,000	-
23	PEHEL-Sexual and Reproductive Health Rights Grant received from "ELCA Cosmetics Pvt. Ltd" (CSR) Less : Utilized during the year	11,35,000 11,35,000	-
Total			38,44,660

Summary	Amount
Opening balance	17,51,323
Add: Grant received during the year	5,80,38,086
Add : Grant receivable	10,95,310
Add: Bank Interest credited to projects during the year	17,289
Total	6,09,02,009
Less: Utilized during the year	5,70,57,349
Closing Balance	38,44,660



Spodkar
Trustee

[Signature]
Trustee



COMMITTED COMMUNITIES DEVELOPMENT TRUST

Annexure B

Liabilities for Expenses

Particulars	Amount (31.03.2024)	Amount (31.03.2023)
	Rs.	Rs.
For Expenses		
Audit Fees payable	1,89,000	1,89,000
Profession Tax	6,600	14,150
Certification Charges Payable- CNK & Associates LLP	5,491	
Consultant Fees	58,320	
Provident Fund		45,752
TDS		456
Other Expenses		45,224
Electricity Expenses		23,830
Telephone Expenses	-	1,562
Total	2,59,411	3,19,974

Annexure C

INCOME AND EXPENDITURE ACCOUNT	Amount (31.03.2024)	Amount (31.03.2023)
	Rs.	Rs.
Balance as per Last Balance Sheet	72,38,994	63,73,540
Add: Excess of Income over Expenditure	10,65,087	8,65,454
Total	83,04,080	72,38,994



COMMITTED COMMUNITIES DEVELOPMENT TRUST

ANNEXURE "D": Immovable Property as on 31st March 2024

(Figures in Rs.)

PARTICULARS OF ASSETS	RATE OF DEPRECIATION	OP. BAL	ADDITION DURING THE YEAR	CLOSING BALANCE	DEPN. FOR THE YEAR	NET BLOCK
		AS ON 01.04.2023		AS ON 31.03.2024		BAL AS ON 31.03.2024
Property & Leasehold Lands	NIL	10,48,260	-	10,48,260	NIL	10,48,260
Land & Buildings	NIL	91,59,034	-	91,59,034	NIL	91,59,034
TOTAL RS.		1,02,07,294	-	1,02,07,294	-	1,02,07,294



Spodkar
Trustee

[Signature]
Trustee



COMMITTED COMMUNITIES DEVELOPMENT TRUST
ANNEXURE "E": Movable Property as on 31st March 2024

Figures In Rs.

PARTICULARS OF ASSETS	RATE OF DEPRECIATION	OP. BAL WDV AS ON 01.04.2023	ADDITION DURING THE YEAR	DEDUCTION DURING THE YEAR	CLOSING BALANCE AS ON 31.03.2024	DEPN. FOR THE YEAR	Net Block AS ON 31.03.2024
Computers and Peripherals	40%	2,10,240	3,23,798	16,493	5,17,545	1,66,031	3,51,514
Furniture and Fixtures	10%	18,68,830	1,20,052	71,835	19,17,047	1,91,503	17,25,544
Office Equipments	15%	5,14,744	1,47,358	50,054	6,12,048	95,523	5,16,525
Vehicles and Cycles	15%	7,08,694	-	-	7,08,694	1,06,305	6,02,389
Plant and Machinery	40%	-	1	-	1	-	1
TOTAL RS.		33,02,508	5,91,209	1,38,382	37,55,335	5,59,362	31,95,973



Spoddar
Trustee

[Signature]
Trustee



COMMITTED COMMUNITIES DEVELOPMENT TRUST

Notes to the Financial Statements as at 31st March 2024

ANNEXURE "F": Details of Deposits and Advances

Figures in Rs.

Deposits	Amount (31.03.2024)	Amount (31.03.2023)
M.C.G.B.	4,069	4,069
Telephone / Mobile	10,500	10,500
Gas Cylinder	25,900	25,900
M.S.E.B., Badlapur	18,760	18,760
Adani Electricity, H.O.	3,100	3,100
Security Deposit-Amboli Flat (Girls group home)	30,000	30,000
BEST	2,000	2,000
Deposits Library	-	7,000
Security Deposit- Bhiwandi Project Office	45,000	45,000
Security Deposit-Malegaon Project Office	5,000	5,000
Security Deposit-Ganpat Patil Nagar Project Office	20,000	-
Security Deposit- Aarohan Project Office- Dahisar	1,50,000	1,50,000
Security Deposit- Aarohan Project Office- Pune	1,60,000	-
Total	4,74,329	3,01,329

Loans and Advances	Amount (31.03.2024)	Amount (31.03.2023)
Staff Advances	-	2,500
Program Advances	10,000	8,000
Advance Receivable	5,491	-
Income tax (AY 2016-2017 Appeal Pending)	4,08,081	4,08,081
Amount paid in advance for HR Payroll Software	-	40,973
Prepaid Rent	48,000	-
Total	4,71,572	4,59,554

Receivables	Amount (31.03.2024)	Amount (31.03.2023)
Grant Receivable	10,95,309	22,00,402
Total	10,95,309	22,00,402

Receivables	Amount (31.03.2024)	Amount (31.03.2023)
Accrued Interest on Fixed Deposits	34,012	4,899
Total	34,012	4,899

TDS RECEIVABLE	Amount (31.03.2024)	Amount (31.03.2023)
FY 2000-01	29,803	29,803
FY 2001-02	34,120	34,120
FY 2016-17	7,270	7,270
FY 2018-19	36,912	36,912
FY 2020-21	24,035	24,035
FY 2021-22	31,286	31,286
FY 2022-23	52,299	52,299
FY 2023-24	48,484	-
Total	2,64,209	2,15,725



COMMITTED COMMUNITIES DEVELOPMENT TRUST
Notes to the Financial Statements as at 31st March 2024
Annexure G: Details of Cash, Bank balances and Investments

PARTICULARS	Amount (31.03.2024) Rs.	Amount (31.03.2023) Rs.
Cash in Hand		
Cash - H.O.	2,941	29,389
	2,941	29,389
Bank Balances :		
Bank of Baroda, Bandra A/c No. 15382	40,83,041	7,03,219
Bank of Baroda, Bandra A/c No. 15913	16,607	18,084
Bank of Baroda, Bandra A/c No. 15914	65,265	32,460
Bank of Baroda, Bandra A/c No. 15211	8,065	20,320
Bank of Baroda, Bandra A/c No. 04926	2,046	21,461
Bank of Baroda, Bandra A/c No. 01589	30,394	26,048
Kotak Mahindra Bank, Bandra A/c No. 54287	8,49,364	4,73,980
State Bank of India New Delhi Main Branch FCRA -Savings Bank A/c No. 07890 { FCRA Designated Bank A/c.}	14,584	38,973
Bank of Baroda, Bandra West Branch, Mumbai, Saving Bank A/c No. 15838 { Other FCRA A/c. (Utilisation A/c.)}	3,75,806	11,42,333
	54,45,173	24,76,878
Fixed Deposits with		
Bank of Baroda, Bandra West Branch- FCRA A/c. -Earmarked against Corpus	23,27,213	23,27,213
Bank of Baroda, Bandra West Branch- FCRA A/c. -Other	27,44,378	47,39,187
Bank of Baroda, Bandra West Branch- Earmarked against Corpus	2,04,493	2,04,493
Bank of Baroda, Bandra West Branch- Other	4,07,814	4,00,793
Kotak Mahindra Bank, Bandra West Branch	16,00,000	16,00,000
	72,83,898	92,71,686

64



Committed Communities Development Trust
Notes to the Financial Statements as at 31st March 2024
Annexure H

Administrative cost	Amount (31.03.2024)	Amount (31.03.2023)
	Rs.	Rs.
Provident Fund Contribution	-	30,600
Provident Fund Contribution Admin Charges	5,471	-
Salaries	4,41,152	7,62,874
Electricity charges	5,135	56,630
Retainer Charges	1,800	75,723
Information and Communication Expenses	53,002	773
Website Exps	-	8,009
Staff welfare	-	76,573
Bank charges	2,729	8,283
Miscellaneous expenses	6,139	11,370
Subscriptions	-	4,227
Total	5,15,428	10,35,062

Committed Communities Development Trust
Notes to the Financial Statements as at 31st March 2024
Annexure I

Expenses on the Objects of the Trust	Amount (31.03.2024)	Amount (31.03.2023)
	Rs.	Rs.
A) Project Employee Expenses:		
Salaries	2,02,668	46,78,564
Gratuity	4,26,687	3,66,913
Leave Encashment	1,84,623	10,222
Provident Fund contribution	76,818	10,18,198
PF Admin Charges	-	1,08,812
B) Nutrition and Medical Expenses:		
Nutrition, Food etc. (including recd. in Kind)	34,56,682	31,48,591
Doctor's Fees	1,89,000	-
C) Utilities Expenses		
Telephone charges	1,411	28,941
Gas and Fuel	-	6,872
Electricity Charges	-	65,680
Water Charges	-	12,880
D) Educational Expense		
Training & Workshop	31,250	24,844
E) Other Expenses		
Clothing and linen	16,392	400
Retainer Charges	-	1,38,324
Printing and stationery	1,050	1,14,817
Repairs and Maintenance	398	5,80,299
Uniforms for Support Staff	7,000	-
Travelling expenses	4,600	27,711
Vehicle expenses	1,200	-
Computer Repairs and Maintenance	-	26,163
Community Events	-	76,709
HR Payroll Software Charges	-	85,611
Insurance expense	-	16,443
Project Meeting Expenses	-	6,903
Postage and courier	-	939
Professional fees	-	1,72,382
Registration/ Renewal Fees	-	6,500
Security charges	-	97,704
Software Expenses	-	2,200
Sweeper/ Cleaning/ Gardening Charges	-	7,632
Transportation	-	4,600
Travelling expenses	-	11,800
Vehicle expenses	-	63,408
Vehicle Insurance	-	30,818
Total	45,99,779	1,09,41,880



The Bombay Public Trust Act, 1950

SCHEDULE – IX C

(Vide Rule 32)

Name of Public Trust: **COMMITTED COMMUNITIES DEVELOPMENT TRUST**

Address: 42, Gr.Floor, Chapel Road,Bandra West, Mumbai 400 050

Registered No: **E-12983 (Mumbai)**

Statement of income liable to contribution for the year ending 31st March, 2024

Particular	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		70,18,178
II. Items not chargeable to Contribution under Section 58 and Rule 32:		
(i) Donation received from other Public Trusts and Dharmadas.	-	
(ii) Grant received from Government and Local authorities	-	
(iii) Interest on Sinking or Department Fund.	-	
(iv) Amount spends for the purpose of secular education.	-	
(v) Amount spent for the purpose of medical relief	-	
(vi) Amount spend for the purpose of veterinary treatment of animals	-	
(vii) Expenditure incurred from the donations for relief of distress caused by scarcity, drought, fire or other natural calamity.	-	
(viii) Deductions out of income from lands used for agricultural purpose:- (a) Land Revenue and Local Fund Cess (b) Rent payable to superior landlord (c) Cost of production, if lands are cultivated by trust	-	
(ix) Deductions out of income from lands used for non- agricultural purposes:- (a) Assessment, cesses and other Government or Municipal Taxes (b) Ground rent payable to the superior landlord. (c) Insurance premia. (d) Repairs at 10 percent of gross rent of building. (e) Cost of collection at 4 percent of gross rent of buildings let out	-	
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 percent of such income.	-	
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 percent of the estimated gross annual rent.	-	
Total		70,18,178
Gross Annual Income chargeable to contribution	Rs.	70,18,178

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double – deduction

COMMITTED COMMUNITIES' DEVELOPMENT TRUST

Trustee

42, Gr.Floor, Chapel Road,Bandra West
Mumbai 400 050

Place: Mumbai

Date: 23.09.2024

Trustee



For C N K & ASSOCIATES LLP

Chartered Accountants

ICAI Registration No- 101961 W/W-100036

Suresh S Agaskar

Partner

Reg. No. 110321

23 SEP 2024



Schedule IX D

[See Rule 19 (2A)]

Information to be submitted by the auditor along with Audit Report under sub-section (1) of section 34 of Maharashtra Public Trust Act

Sr. No	Particular	Details		
1.	PAN Of Trust	AAATC0280C		
2.	Registration No with Date of Registration under section 12AA of Income tax Act 1961 (43 of 1961)	TR/ 27977 dt. 13.12.1990 (old) AAATC0280CE20214 (new)		
3.	Acknowledgement no. with date of filing of the return of Income for earlier three years	Sr.No	Acknowledgement No	
		1.	(AY 2021-22 date 17.02.2022) Ack No: 225743690170222	
		2.	(AY 2022-23 date 02.11.2022) Ack No: 772520700021122	
		3.	(AY 2023-24 date 24.11.2023) Ack No: 526140840241123	
4.	PAN of all trustees	Sr.No	Name of Trustee	PAN
		1.	MRS. SARA LIZIA D'MELLO	AAGPD1970Q
		2.	MS. SUKANYA PODDAR	AKDPP4467F
		3.	MS. ANURADHA MAHESHWARI	AAJPM8063G
		4.	MR. DAVID CARDOZ	AAAPC8815F
		5.	DR. PRAKASH MIRCHANDANI	AAHPM0056B
		6.	MR. FRANCIS ROZARIO	ANGPR4466G New Passport No.517735369, PIO/OCI Card No. A1241599, PP Issued from Singapore
		7.	MR. KAUSTHUB CHULANI	ACXPC6559M

For Committed Communities Development Trust

Place: Mumbai

Date : 23.09.2024

[Signature]

[Signature: Spoddar]

Trustee



[Signature]

Trustee

COMMITTED COMMUNITIES DEVELOPMENT TRUST

Note No. 1:

Significant Accounting Policies:

a) Basis of Accounting

- 1) The Financial Statements have been prepared in accordance with historical cost convention in accordance with the generally accepted accounting principles in India and the applicable Accounting Standards issued by the Instituted of Chartered Accountants of India.
- 2) All Income and Expenditure items in the financial statement are recognized on accrued basis, except for gratuity which is accounted on payment basis.

b) Use of Estimates

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amounts of revenues and expenses for the year. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in the current and future periods.

c) Property, Plant and Equipment (PPE)

Tangible Assets are stated at cost, less accumulated depreciation, and impairment loss, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Movable assets acquired out of the Trust's own funds are taken to the Property, Plant and Equipment schedule at their cost of acquisition. Assets acquired out of the amounts received from grantors towards specific projects are charged to the relevant project at cost of acquisition and a nominal value of Re. 1 is accounted as cost of acquisition for these assets under the schedule Movable Assets (PPE).

d) Depreciation

Depreciation is provided on the PPE under the written down Value Method at the rates and in the manner prescribed by Income Tax Act, 1961 and has been charged to the Income and Expenditure Accounts. Individual movable assets which had exceeded a period of 10 years or the useful life from the date of their purchase, have been depreciated fully.

e) Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

Investments are recorded at cost on the date of purchase, which includes acquisition charges such as brokerage, stamp duty, taxes, etc. Current investments are stated at lower of cost and net realizable value. Long-term investments are stated at cost after deducting provisions made, if any, for other than temporary diminution in the value



f) Revenue Recognized

Donations are recognized on receipt basis. Donations/grants (including Corporate Social Responsibility grants) received with a specific direction to the utilization of the said donations/grants form part of the Earmarked Fund of the Trust and have been accounted accordingly. Interest income is accrued on a time proportion basis having regard to the amount outstanding and the rate applicable. However, some Grants in regard to various projects during the FY 2023-24 have been accounted as "Grant Receivable" since these are ongoing projects.

g) **Figures for the previous year have been regrouped and reclassified whenever necessary**

For Committed Communities Development Trust

Spoddar

Trustee

[Signature]

Trustee



Place: Mumbai

Date: 23.09.2024

Independent Auditor's Report

To The Trustee of Committed Communities Development Trust

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Committed Communities Development Trust** ("the Trust"), which comprise the Balance Sheet as at 31st March 2024, the Statement of Income & Expenditure for the period then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by Maharashtra Public Trust Act, 1950 (the "Act") in the manner so required and give a true and fair view in conformity with the Accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2024 and of its financial performance for the year then ended.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust 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 the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditor's Report thereon

The Trust's management is responsible for the other information. As per the information and explanation provided to us, there is no other information that needs to be additionally disclosed along with these financial statements. Information other than the Financial Statements does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above if and when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Responsibility of Management for Financial Statements

The Board of Trustees is responsible for the preparation of these financial statements that give a true and fair view of the State of the affairs and results of the Trust in accordance with the accounting principles generally accepted in India and in accordance with the provision of section 32 of the act. This responsibility also includes maintenance of adequate accounting records in accordance with the

Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai 400 020. Tel: +91 22 6623 0600

501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057. Tel: +91 22 6250 7600

Website: www.cnkindia.com

MUMBAI | CHENNAI | VADODARA | AHMEDABAD | GIFT CITY | BENGALURU | DELHI



provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

The Board of Trustees are also responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities 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 on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

Mistry Bhavan, 3rd Floor, Dinshaw Vachha Road, Churchgate, Mumbai 400 020. Tel: +91 22 6623 0600

501-502, Narain Chambers, M.G. Road, Vile Parle (E), Mumbai 400 057. Tel: +91 22 6250 7600

Website: www.cnkindia.com

MUMBAI | CHENNAI | VADODARA | AHMEDABAD | GIFT CITY | BENGALURU | DELHI | PUNE | DUB.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by Section 33,34(2) and 36B(4) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Trust far as it appears from our examination of those books
 - (c) The Balance Sheet, Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account
 - (d) With respect to the other matters to be included in the Auditor's Report in accordance with the Maharashtra Public Trust Act, in our opinion and to the best of our information and according to the explanations given to us:
 - i. We have nothing to report as required u/s 34(2) of the act.

For C N K & Associates LLP

Chartered Accountants

Firm Reg. No. 101961 W/W100036


Suresh Agaskar

Partner

M.No. 110321

Place: Mumbai

Date: September 23, 2024

Udin: 24110321BKETLT7274

