



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CENTRE FOR ENVIRONMENT CONCERNS**

We have audited the attached Balance Sheet of **Centre for Environment Concerns** (Regd: 822/1985) as at **31st March' 2023** and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures 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 statement presentation.

We believe that our audit provides a reasonable basis for our opinion.

We report that:

- i) We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- ii) In our opinion, proper books of accounts, as required by law, have been kept by the Trust, so far as appears from our examination of those books.
- iii) The Balance Sheet and the Income & Expenditure Account, dealt with by this report, are in agreement with the books of account.
- iv) The Balance Sheet and Income & Expenditure Account, dealt with by this report comply with the accounting standards issued by the Institute of Chartered Accountants of India, so far as applicable.
- v) In our opinion and to the best of our information, and according to the explanation given to us, the said accounts, read with the notes thereon, give a true and fair view in conformity with the accounting principles generally accepted in India.
 - a) In the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2023 and
 - b) In the case of the Income & Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.

For N S S K & Associates
Chartered Accountants
ICAI FRN: 014965S

Date: 27-Oct-2023

Place: Hyderabad




N. Sai Krishna
Partner
M.No: 223195

UDIN: 23223195BGUQIR3467

CENTRE FOR ENVIRONMENT CONCERNS

REGD. NO. 822/1985

BALANCE SHEET AS AT	Sch	31-Mar-23	31-Mar-22
SOURCES OF FUNDS			
General Fund	1	27,60,584	23,71,209
Other Funds			
Committed Capital funds	2	19,85,000	-
		47,45,584	23,71,209
APPLICATION OF FUNDS			
Non Current Assets			
Property, Plant & Equipment			
Gross Block	3	13,09,823	15,22,714
Less: Depreciation		1,79,801	2,12,891
Net Block		11,30,022	13,09,823
Current Assets			
Loans & Advances	4	4,04,264	2,75,381
Cash and Cash Equivalents	5	34,81,708	10,29,031
Other Current Assets		18,300	20,490
		39,04,272	13,24,902
Less: Current Liabilities			
Other Current Liabilities	6	2,88,710	2,63,516
		2,88,710	2,63,516
Net Current Assets		36,15,562	10,61,386
		47,45,584	23,71,209

As per our report of even date
 For N S S K & Associates
 (formerly known as N Sai Krishna & Co)
 Chartered Accountants
 ICAI FRN: 014965S

N. Sai Krishna
 N. Sai Krishna
 Partner
 M.No: 223195



for Centre for Environment Concerns

K. S. S. S.
 Vice President



Date: 27-10-2023
 Place: Hyderabad

CENTRE FOR ENVIRONMENT CONCERNS

REGD. NO. 822/1985

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDING	31-Mar-23	31-Mar-22
INCOME		
Donations and Grants	20,15,000	6,31,000
Fee from Activities	5,29,470	-
Other Income	5,06,361	5,30,818
Sub Total	30,50,831	11,61,818
EXPENDITURE		
Program expenses	7,80,074	9,84,206
Employee Benefit Expenses	8,79,300	15,50,000
Depreciation	1,79,801	2,12,891
Power and Fuel Charges	1,05,494	1,12,950
Travel	34,280	4,682
Audit Fee	50,000	47,200
Property Tax	33,594	33,594
Office Maintenance	7,518	52,040
Printing & Stationery	16,417	-
Miscellaneous expenses	85,742	89,793
Vehicle maintenance	44,256	45,742
Consultancy	4,44,980	22,360
Sub Total	26,61,456	31,55,458
Net Excess of Income Over Expenditure	3,89,375	(19,93,640)

As per our report of even date
For N S S K & Associates
(formerly known as N. Sai Krishna & Co)

Chartered Accountants
ICAI FRN: 014965S


N. Sai Krishna

Partner

M.No: 223195

Date: 27-10-2023

Place: Hyderabad



for Centre for Environment Concerns



Vice President



CENTRE FOR ENVIRONMENT CONCERNS

Notes forming part of Balance Sheet

	31-03-2023	31-03-2022
1 General Fund		
Opening	23,71,209	16,86,187
Addition during the year	-	-
Deletion during the year	-	-
Committed Capital funds	-	26,78,662
Excess of Income Over Expenditure	3,89,375	(19,93,640)
	27,60,584	23,71,209
2 Committed Capital funds		
Opening	-	-
Addition during the year	35,00,000	-
Utilised during the year	15,15,000	-
	19,85,000	-
4 Loans and Advances		
TDS Receivables	4,04,263	2,75,381
	4,04,263	2,75,381
5 Cash and Cash Equivalents		
Balance with Bank		
in savings account	34,81,309	8,90,295
in FCRA account	399	1,38,736
	34,81,708	10,29,031
6 Other Current Liabilities		
Sundry Creditors	16,700	1,10,502
Audit Fee Payable	50,000	-
Salary Payable	48,282	1,40,374
Statutory Dues Payable	21,548	12,640
Other expenses payable	1,52,180	-
	2,88,710	2,63,516

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CENTRE FOR ENVIRONMENT CONCERNS

Notes forming part of Balance Sheet and Statement of Income and Expenditure for the year ended March 31, 2023

3: Property, Plant & Equipment

Amount in Rs.

Particulars	GROSS BLOCK						NET BLOCK	
	As on April 1, 2022	Additions before 30-Sep-22	Additions after 30-Sep-22	Deletions	As on March 31, 2023	Depreciation For the Year	As on March 31, 2023	As on March 31, 2022
Building	1,37,793	-	-	-	1,37,793	13,779	1,24,013	1,37,793
Furniture & Fixtures	38,454	-	-	-	38,454	3,845	34,609	38,454
Office Furniture	2,65,582	-	-	-	2,65,582	26,558	2,39,024	2,65,582
Vehicle	8,46,320	-	-	-	8,46,320	1,26,948	7,19,372	8,46,320
Computers	21,675	-	-	-	21,675	8,670	13,005	21,675
Total	13,09,823	-	-	-	13,09,823	1,79,801	11,30,022	13,09,823
<i>Previous Year</i>	15,22,714	-	-	-	15,22,714	2,12,891	13,09,823	15,22,714

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CENTRE FOR ENVIRONMENT CONCERNS

(All amounts in Rs. except otherwise stated)

BALANCE SHEET AS AT	31-Mar-23	31-Mar-22
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FOREIGN CONTRIBUTIONS

LIABILITIES

Reserves	-	-
Assets acquisition fund	-	-
Unutilised foreign funds	399	1,38,736
Total	399	1,38,736

ASSETS

Fixed assets at cost-grant fund	-	-
Current Assets:		
Cash and bank balances:		
Cash in hand	-	-
Balance at Indian Overseas Bank, Maredpalle Branch, Hyderabad (F.C. Bank Account 103301000000724)	399	1,38,736
Total	399	1,38,736

As per our report of even date

For N S S K & Associates,

Chartered Accountants

ICAI FRN: 014965S


N. Sai Krishna

Partner

M. No.: 223195

Date: 27-10-2023

Place: Hyderabad



for Centre for Environment Concerns



Vice President



CENTRE FOR ENVIRONMENT CONCERNS

RECEIPTS AND PAYMENTS ACCOUNT - FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED	31-Mar-23	31-Mar-22
Opening Balance - (A)	1,38,736	12,90,127
RECEIPTS		
Contribution Received from Donors		
Bank interest	2,949	17,683
Total - (B)	2,949	17,683
PAYMENTS		
Payments		
Program Expenditure	1,04,150	10,64,330
Other Administrative Expenses	37,136	57,168
Loans and advances	-	47,576
Total - (C)	1,41,286	11,69,074
Closing Balance of Foreign Funds - (D=A+B-C)	399	1,38,736
Balance at Indian Overseas Bank, Maredpalle Branch, Hyderabad (F.C. Bank Account 103301000000724)	399	1,38,736
Cash in Hand	-	-
Other Recoverable	-	-
Total Fund Balance	399	1,38,736

As per our report of even date
For N S S K & Associates
(formerly known as N. Sai Krishna & Co)
Chartered Accountants
ICAI FRN: 014965S


N. Sai Krishna
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Date: 27-10-2023
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