

CENTRE FOR RELIEF AND REHABILITATION

Howriapet, Gossaigaon, Kokrajhar, Assam

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Note 1 – Organisation and Nature of Activities

CENTRE FOR RELIEF AND REHABILITATION, is an organisation engaged in Education, Livelihood and community development initiative (Relief work) The financial statements have been prepared for the financial year ended 31 March 2026.

The organisation is registered as a not-for-profit entity in the form of a trust and is also registered under Sections 12A and 80G of the Income-tax Act.

Note 2 – Basis of Preparation of Financial Statements

The financial statements have been prepared from the books of account and records maintained by the organisation for the year ended 31 March 2026.

The financial statements comprise the Balance Sheet, Income and Expenditure Account and the accompanying Notes to Accounts.

The accounting policies have been applied consistently, subject to confirmation of the accounting framework followed by the organisation.

The figures appearing in these Notes should be read together with the corresponding figures in the Balance Sheet and Income and Expenditure Account.

Note 3 – Significant Accounting Policies

3.1 Recognition of Income

Grant and other programme-related income is recognised in the books based on the accounting records and the terms of the respective grant/funding arrangements.

Interest income is recognised on an accrual basis, where ascertainable.

3.2 Recognition of Expenditure

Expenditure is recognised on an accrual basis and includes expenditure incurred in connection with programme activities, employee/staff costs, administration, travel and other activities of the organisation.

3.3 Fixed Assets

Fixed assets are stated at their cost of acquisition less accumulated depreciation, subject to confirmation of the organisation's detailed fixed asset records.

3.4 Depreciation

Depreciation is charged on fixed assets in accordance with the accounting policy followed by the organisation. Depreciation amounting to ₹7,643 has been charged during the year.

The detailed depreciation rates and method should be confirmed with reference to the Fixed Asset Register.

3.5 Foreign Contribution / Donor Funds

Where funds are received under specific donor or foreign contribution arrangements, such funds are accounted for and utilised in accordance with the applicable grant conditions and statutory requirements. Currently, the organization is not registered under the Foreign Contribution (Regulation) Act, 2010 (FCRA).

3.6 Cash and Bank Balances

Cash and bank balances are stated based on the books of account and are subject to reconciliation with the respective bank statements as at 31 March 2026.

3.7 Provisions and Liabilities

Liabilities are recognised for amounts payable in respect of goods, services and other obligations incurred up to the reporting date.

3.8 – General Fund / Accumulated Fund

The General Fund represents the APF Project Fund and General fund balance are maintained with UCO bank after considering the surplus/deficit for the year.

As per the Trial Balance:

General Fund before current-year result: ₹2,81,051.87

The Income and Expenditure Account reflects a deficit for the year of: ₹83,071.00

Accordingly, the net accumulated fund after considering the current-year deficit is: ₹1,97,980.87

3.9 – Investments / Fixed Deposits

No closing balance has been reported under the Investments head in the Trial Balance. However, interest on FDR amounting to ₹5,791 has been recognised as income during the year.

3.10 – Employee Costs / Salary and Honorarium

Salary, honorarium and staff benefit expenditure relating to APF activities amounts to: ₹7,98,022

The organisation should ensure that the above expenditure is supported by payroll records, employment/engagement documentation, attendance records and applicable statutory deductions.

Applicable TDS, payroll taxes and other statutory requirements should be reviewed and reconciled before finalisation.

Note 3.11 – Travel and Related Expenses

Travel and related expenditure charged to APF during the year amounts to: ₹49,414

The expenditure should be supported by approved travel claims, bills, vouchers and relevant supporting documentation and should comply with the organisation's travel policy and donor requirements.

Note 3.12– Related Parties, Contingent Liabilities

Related Parties

S. No.	Name	Designation	Amount (INR)	Relationship / Nature
1	Mijanur Rahman Sk	Managing Trustee & Executive Director	₹2,17,800	Managing Trustee; receives salary for services rendered in the capacity of Executive Director of the organization.

Note 3.13 Contingent Liabilities

No contingent liabilities have been existed regarding any pending litigation, claims, guarantees, tax matters, contractual disputes or other contingent obligations as at 31 March 2026.

Note 3.14 Comparative Figures – Reclassification

The previous year's figures have been rearranged/reclassified.

For CENTRE FOR RELIEF AND REHABILITATION

Mijanur Rahman Sk
(Mijanur Rahman Sk)

Managing Trustee

Abu Taher Sheikh
(Abu Taher Sheikh)

Trustee



CENTRE FOR RELIEF AND REHABILITATION

Registered Office at 165K,Howriapet, Gossaigaon, Kokrajhar
Assam-783360

BALANCE SHEET AS AT 31 MAR 2026

Particulars	Schedule	As At	
		31.03.2026	31.03.2025
		(Amount in Rupees)	
SOURCE OF FUND			
Capital Fund	A	1,97,980.87	2,81,051.87
TOTAL		1,97,980.87	2,81,051.87
APPLICATION OF FUND			
Fixed Assets	B	18,025.00	25,668.00
Investments	C	-	2,00,000.00
Current Assets, Loans And Advances			
(a) Cash and Bank Balances	D	2,49,955.87	1,30,383.87
(b) Loans and Advances recoverable in cash or Kind or for value to be received .	E	-	-
TOTAL		2,49,955.87	1,30,383.87
LESS: Current Liabilities and Provisions	F	70,000.00	75,000.00
Net Current Assets		1,79,955.87	55,383.87
TOTAL		1,97,980.87	2,81,051.87

For KBDS & CO
Chartered Accountant
FRN: 323288E

CA DK SINGH
(Partner)
M.No.60030



For CENTRE FOR RELIEF AND REHABILITATION

Mijanur Rahman Sk
(Mijanur Rahman Sk)
Managing Trustee

Abu Taher Sheikh
(Abu Taher Sheikh)
Trustee

Place : New Delhi
Date : 28.08.2026
UDIN-26060030CNXDIT7737

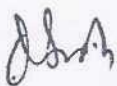
CENTRE FOR RELIEF AND REHABILITATION

Registered Office at 165K, Howriapet, Gossaigaon, Kokrajhar
Assam-783360

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDING 31 MAR 2026

Particulars	For The Year Ended	
	31.03.2026	31.03.2025
	(Amount in Rupees)	
INCOME		
Grant Received-Azim Premji Philanthrop	10,00,000.00	10,00,000.00
Short and Excess	-	-
Bank Interest	14,778.00	9,835.00
TOTAL	10,14,778.00	10,09,835.00
Income Utilized for Execution of Projects		
APF Organisation Administration Cost Expenses	87,279.00	1,02,895.00
APF Program activity expenses	1,63,134.00	1,86,984.00
APF Salary, Honorarium, Staff benefits Expenses	7,98,022.00	6,41,300.00
APF Travel and related expenses	49,414.00	
TOTAL	10,97,849.00	9,31,179.00
Excess of Income over Expenditure	(83,071.00)	78,656.00

For KBDS & CO
Chartered Accountant
FRN: 323288E



CA DK SINGH
(Partner)
M.No.60030
Place : New Delhi
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For CENTRE FOR RELIEF AND REHABILITATION

Mijanur Rahman Sk
(Mijanur Rahman Sk)
Managing Trustee

Abu Taher Sheikh
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Trustee

CENTRE FOR RELIEF AND REHABILITATION
Registered Office at 165K,Howriapet, Gossaigaon, Kokrajhar
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SCHEDULES FORMING PART OF THE ACCOUNTS

Particulars	For The Year Ended	
	31.03.2026	31.03.2025
	(Amount in Rupees)	
SCHEDULE - A		
Capital Fund		
As Per Previous Year	2,81,051.87	2,02,395.87
Add: Surplus for the Current Year	-	78,656.00
Less: Fund utilised to meet liabilities	83,071.00	-
TOTAL	1,97,980.87	2,81,051.87
SCHEDULE - B		
Fixed Assets		
Furniture & Fixture	8,748.00	9,720.00
Add: Addition More than 180Days	-	-
Add: Addition Less than 180Days	-	-
Less: Depreciation during the year	875.00	972.00
	7,873.00	8,748.00
Computer	16,920.00	28,200.00
Add: Addition More than 180Days	-	-
Add: Addition Less than 180Days	-	-
Less: Depreciation during the year	6,768.00	11,280.00
	10,152.00	16,920.00
Mobile Phone	-	-
Less: Depreciation during the year	-	-
	-	-
TOTAL	18,025.00	25,668.00
SCHEDULE - C		
Investment		
Fixed Deposit (Including Interest Accrued)	-	2,00,000.00
TOTAL	-	2,00,000.00
SCHEDULE - D		
Cash & Bank Balances		
Balance with Banks		
With Axis Bank	2,48,705.23	1,17,608.23
With UCO Bank	1,250.64	1,250.64
Cash-in-hand	-	11,525.00
TOTAL	2,49,955.87	1,30,383.87
SCHEDULE - E		
Loan & Advances	-	-
Other Assets	-	-
Advance Rent	-	-
TDS & TCS Recoverable	-	-
TOTAL	-	-
SCHEDULE - F		
Current Liabilities		
Audit Fees Payable	10,000.00	15,000.00
Expenses Payable	60,000.00	60,000.00
TOTAL	70,000.00	75,000.00

CENTRE FOR RELIEF AND REHABILITATION

Registered Office at 165K, Howriapet, Gossaigaon, Kokrajhar
Assam-783360

DETAIL OF FIXED ASSETS AS AT 31ST MARCH 2026

Items	Opening Balance	Addition during the Year	Gross Total	Rate	Deprecation	Closing Value
Furniture & Fixtures	8748		8748	10%	875	7873
Computer & Printer	16920		16920	40%	6768	10152
Total	25668		25668		7643	18025



For CENTRE FOR RELIEF AND REHABILITATION

Mijanur Rahman Sk
(Mijanur Rahman Sk)
Managing Trustee

Abu Taher Sheikh
(Abu Taher Sheikh)
Trustee

CENTRE FOR RELIEF AND REHABILITATION

Registered Office at 165K,Howriapet, Gossaigaon, Kokrajhar
Assam-783360

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD ENDING 31 MAR 2026

Particulars	For The Year Ended	
	31.03.2026	31.03.2025
	(Amount in Rupees)	
RECEIPTS		
Opening Cash & Bank Balances	11,525.00	11,525.00
Cash in Hand		
Cash at Bank		
-Axis Bank	1,17,608.23	2,26,732.23
-UCO Bank	1,250.64	1,218.64
Grant Received-Azim Premji Phinlanthrop	10,00,000.00	10,00,000.00
Bank Interest	14,778.00	9,835.00
TOTAL	11,45,161.87	12,49,310.87
PAYMENTS		
Income Utilized for Execution of Projects		
APF Organisation Administration Cost Expenses	79,636.00	90,643.00
APF Program activity expenses	1,63,134.00	1,86,984.00
APF Salary, Honorarium, Staff benefits Expenses	7,98,022.00	6,41,300.00
APF Travel and related expenses	49,414.00	-
Current Liabilities and Provisions paid	5,000.00	-
Investment in FDR	(2,00,000.00)	2,00,000.00
Closing Cash & Bank Balances		
Cash in Hand	-	11,525.00
Cash at Bank		
-Axis Bank	2,48,705.23	1,17,608.23
-UCO Bank	1,250.64	1,250.64
TOTAL	11,45,161.87	12,49,310.87

For KBDS & CO

Chartered Accountant
FRN: 323288E

CA DK SINGH
(Partner)
M.No.60030



Place : New Delhi
Date : 28.08.2026
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For CENTRE FOR RELIEF AND REHABILITATION

Mijanur Rahman Sk
(Mijanur Rahman Sk)
Managing Trustee

Abu Taher Sheikh
(Abu Taher Sheikh)
Trustee

CENTRE FOR RELIEF AND REHABILITATION (CRR)

MINUTES OF THE BOARD MEETING

Date: 01 September 2026

Time: 3:00 PM

Venue: CRR Head Office

1. Attendance

The following Board Members were present at the meeting:

S. No.	Name	Designation
1	Mijanur Rahman Sk	Managing Trustee
2	Abu Taher Sheikh	Trustee
3	Muzammal Hoque	Trustee

Leave of Absence

Leave of absence was granted to Taniya Sultana Laskar.

2. Welcome and Confirmation of Quorum

The Chairperson welcomed all the members present at the meeting. The quorum was confirmed to be present in accordance with the governing rules and regulations of the organisation.

3. Confirmation of Previous Meeting Minutes

The minutes of the previous Board Meeting were placed before the Board for consideration.

After discussion, the Board members confirmed and approved the minutes of the previous meeting.

Resolution Passed:

Resolved that the minutes of the previous Board Meeting be and are hereby confirmed and approved.

4. Agenda Items and Resolutions

4.1 Goonj Cloth for Work (CFW) Programme and Tree Plantation

The Board discussed the ongoing work under the Goonj Cloth for Work (CFW) Programme.

The Board members suggested undertaking tree plantation activities as part of the programme. It was further discussed that CRR and the participating community members should take responsibility for the care, protection, and maintenance of the planted trees.

The Board agreed that the Cloth for Work support may be linked with the tree plantation activity and the responsibility of maintaining the plantation.

Resolution Passed:

Resolved that CRR will undertake tree plantation activities under the Goonj Cloth for Work Programme, with appropriate responsibility and follow-up arrangements for the protection and maintenance of the plantations.

4.2 Upcoming Education Project

The Board discussed the proposed upcoming education project, which is planned to support 10 government schools.

The Board discussed the proposed staffing and support requirements for the project. It was agreed that candidates for relevant project positions should have appropriate experience in providing educational assistance and should preferably possess a minimum three-month computer diploma or equivalent computer knowledge, where required for the position.

Resolution Passed:

Resolved that the proposed education project covering 10 government schools be taken forward in accordance with the project plan and approved implementation requirements.

4.3 Approval of Board Meeting Calendar

The proposed Board Members' Meeting Calendar was presented before the Board.

After discussion, the Board approved the proposed calendar for Board meetings.

Resolution Passed:

Resolved that the Board Meeting Calendar presented before the Board be and is hereby approved.

4.4 Approval of Governance Documents and Policies

The Board reviewed and discussed the following governance documents and policies:

1. Governance Manual and distribution acknowledgement.

2. External Audit arrangements/approval
3. Child Protection Policy
4. Child Protection Policy Committee
5. Three-Year Plan and Budget
6. Conflict of Interest Policy

After discussion, the Board approved the above documents, policies, plans, and arrangements.

Resolution Passed:

Resolved that the Governance Manual, External Audit arrangements, Child Protection Policy, Child Protection Policy Committee, Three-Year Plan and Budget, and Conflict of Interest Policy be and are hereby approved.

4.5 Field Visits and Programme Monitoring

The Board discussed the importance of regular field monitoring and direct engagement with CRR programmes and projects.

It was agreed that Board Members should conduct field visits to CRR programmes and projects at least once every three months, wherever feasible.

Resolution Passed:

Resolved that field visits to CRR programmes and projects be undertaken by Board Members every three months to support monitoring, governance, and programme oversight.

4.6 Appointment of Point Person for Fundraising

The Board discussed the need for a designated point person to coordinate and support fundraising activities for CRR.

The Board approved the appointment of a responsible point person for fundraising coordination and donor engagement.

Resolution Passed:

Resolved that a designated point person be appointed to coordinate and support the fundraising activities of CRR.

5. Any Other Business

No other matter was raised for discussion.

6. Vote of Thanks and Closure

There being no further business to discuss, the meeting concluded with a vote of thanks to the Chairperson and all Board Members for their participation and valuable contributions.

The meeting was formally closed.

Prepared By

Name: Mijanur Rahman Sk

Designation: Managing Trustee

Signature: [Signature]

Date: 01/09/2026

Approved By

Name: Mijanur Rahman Sk

Designation: Chairperson / Managing Trustee

Signature: [Signature]

Date: 01/09/2026

Mijanur Rahman Sk
Managing Trustee
Centre for Relief and Rehabilitation
Date: 01/09/2026

Signatures of Board Members

S. No.	Name	Designation	Signature
1	Mijanur Rahman Sk	Managing Trustee	<u>[Signature]</u> 01/09/26
2	Abu Taher Sheikh	Trustee	<u>[Signature]</u> 01/09/26
3	Muzammal Hoque	Trustee	<u>[Signature]</u> 01/09/26
4	Taniya Sultana Laskar	Trustee	Absent with Leave