

**AUDIT REPORT  
&  
STATEMENT OF ACCOUNTS**

**Society for Peoples Education and Economic Change  
( SPEECH )**

2/1060 Jeyaraja Iliam,  
Manoranjitham Street, Ezhil Nagar,  
Madurai 625 014

**FY 2023-2024**

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**Charles Fernando & Co.**  
***Chartered Accountants***

E-7, Varapradha "Vasudhara",  
78, TPK Road,  
Madurai-625 003.

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## INDEPENDENT AUDITOR'S REPORT

To

**The Members of**

**Society for Peoples Education and Economic Change (SPEECH)**

**Madurai**

### Report on the Financial Statements

We have audited the accompanying Consolidated financial statements of SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE (SPEECH) Society which comprise the Balance Sheet as at March 31, 2024, and the Statement of Income and Expenditure and Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the Accounting Standards applicable in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the relevant applicable provisions for safeguarding the assets of the Society; 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

We conducted our audit in accordance with the applicable Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements





### **Opinion**

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 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 Society as at March 31, 2024, and its Statement of Income and Expenditure for the year.

- i. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2024;
- ii. In the case of the Income and Expenditure Account, Excess of Expenditure over Income for the year ended on that date; and
- iii. In the case of the Receipts and Payments Account, of the cash flow for the year ended on that date.

### **Report on Other Legal & Statutory Requirements**

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books
- iii. The Balance Sheet, Income and Expenditure Account, and Receipts and Payments Account dealt with by this Report are in agreement with the books of account.

**Place: Madurai**

**Date: 18.07.2024**

**UDIN: 24026619BKAHT04140**



**SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE ( SPEECH )**  
2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014

**CONSOLIDATED ACCOUNT**

**Consolidated Receipts and Payments Account for the year ended 31st March 2024**



( ₹ )

	Receipts	SCH	31.03.2024	31.03.2023		Payments	SCH	31.03.2024	31.03.2023
	<b>Foreign Contribution</b>					<b>Foreign Contribution</b>			
To	<b>Grant Received From</b>				By	<b>Programme Expenses</b>			
	• <b>Christian Children's Fund Of Canada</b>					• <b>Christian Children's Fund Of Canada</b>			
	Ret.Hope for Child Rights	B	1,17,75,829	1,57,29,260		Ret.Hope for Child Rights	B	1,16,43,481	1,57,75,571
	• <b>British Asian Trust - Bank Interest</b>	C	28,486	51,81,479		• <b>British Asian Trust</b>	C	31,68,156	47,24,560
	Bank interest		2,333	1,37,890		• <b>Bank Charges</b>		1,289	-
	Sale of Old Vehicles		29,120	-		• <b>Miscellaneous Expenses</b>	D	35,973	8,499
	<b>Sub Total</b>		<b>1,18,35,768</b>	<b>2,10,48,629</b>		<b>Sub Total</b>		<b>1,48,48,899</b>	<b>2,05,08,630</b>
	<b>Local Contribution</b>					<b>Local Contribution</b>			
To	<b>Program Receipts</b>				By	<b>Program Expenses</b>			
	• <b>Staff Welfare</b>	E	15,66,106	13,86,815		• <b>Staff Welfare</b>	E	14,67,466	13,92,005
	• <b>Childline India Foundation - Subcentre</b>	F	2,50,553	5,99,063		• <b>Childline India Foundation - Subcentre</b>	F	2,34,322	5,99,801
	• <b>Childlind India Foundation - Colab</b>	G	6,12,603	16,21,061		• <b>Childlind India Foundation - Colab</b>	G	5,97,542	16,25,004
	• <b>Azim Premji Foundation</b>	H	75,10,827	73,51,935		• <b>Azim Premji Foundation</b>	H	78,41,133	46,40,904
	• <b>Other Receipts</b>	I	15,29,759	18,07,489		• <b>Other Payments</b>	I	16,51,401	17,17,371
			<b>1,14,69,848</b>	<b>1,27,66,363</b>				<b>1,17,91,865</b>	<b>99,75,085</b>
	<b>Total Receipts</b>		<b>2,33,05,616</b>	<b>3,38,14,992</b>		<b>Total Payments</b>		<b>2,66,40,763</b>	<b>3,04,83,715</b>
To	<b>Opening Balance</b>	A			By	<b>Closing Balance</b>	A		
	• <b>Cash in Hand</b>		4,700	3,228		• <b>Cash in Hand</b>		650	4,700
	• <b>Cash at Bank</b>		60,78,331	27,64,587		• <b>Cash at Bank</b>		27,41,442	60,78,331
	• <b>Fixed Deposit</b>		3,38,979	3,38,979		• <b>Fixed Deposit</b>		3,38,979	3,38,979
	• <b>TDS Receivable</b>		16,060	-		• <b>TDS Receivable</b>		21,850	16,060
	<b>Sub Total</b>		<b>64,38,070</b>	<b>31,06,794</b>		<b>Sub Total</b>		<b>31,02,921</b>	<b>64,38,070</b>
	<b>Total</b>		<b>2,97,43,686</b>	<b>3,69,21,785</b>		<b>Total</b>		<b>2,97,43,686</b>	<b>3,69,21,785</b>

**Schedules A to I annexed hereto form part of the Receipts and Payments Account**

**Schedule M forms part of significant Accounting Policies and Notes on Accounts.**

**Place: Madurai**

**Date:18.07.2024**

**UDIN:24026619BKAHT04140**

**"As per my report of even date"**

**For Charles Fernando & Co**

**Firm Registration Number : 000604S**

**Chartered Accountants**

*G. Nagarajan* *Secretary*

**Chairperson**

**Secretary**

*Treasurer*



**C.A.N.Charles Fernando**  
**Proprietor**  
**Membership No:026619**

**For Society for People's Education and Economic Change (SPEECH).**

**SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE ( SPEECH )**

2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014



**CONSOLIDATED ACCOUNT**

**Consolidated Income and Expenditure Account for the year ended 31st March 2024**

( ₹ )

Expenditure	SCH	31.03.2024	31.03.2023	Income	SCH	31.03.2024	31.03.2023
<b>Foreign Contribution</b>				<b>Foreign Contribution</b>			
<b>By Programme Expenses</b>				<b>To Grant Received From</b>			
" Christian Children's Fund Of Canada				" Christian Children's Fund Of Canada			
Ret.Hope for Child Rights	B	1,16,43,481	1,56,23,571	Ret.Hope for Child Rights	B	1,17,75,829	1,57,29,260
" British Asian Trust	C	31,68,156	47,24,560	" British Asian Trust - Bank Interest	C	28,486	51,81,479
" Bank Charges		1,289	-	" Bank interest		2,333	1,37,890
" Miscellaneous Expenses	D	35,973	8,499				
		<b>1,48,48,899</b>	<b>2,03,56,630</b>			<b>1,18,06,648</b>	<b>2,10,48,629</b>
<b>Local Contribution</b>				<b>Local Contribution</b>			
" Integrated Child Protection -Childline Sub Centre	F	1,39,322	5,19,671	" Integrated Child Protection -Childline Sub Centre	F	2,28,553	5,64,063
" Integrated Child Protection -Childline Colab	G	3,57,542	11,70,761	" Integrated Child Protection -Childline Colab	G	4,47,603	13,18,061
" Azim Premji Foundation	H	77,81,017	45,70,100	" Azim Premji Foundation	H	75,10,827	73,51,935
" Others Payments	I	14,64,401	13,69,421	" Others Receipts	I	11,94,759	15,52,489
		<b>97,42,283</b>	<b>76,29,953</b>			<b>93,81,742</b>	<b>1,07,86,548</b>
<b>Total Expenses</b>		<b>2,45,91,181</b>	<b>2,79,86,582</b>	<b>Total Income</b>		<b>2,11,88,390</b>	<b>3,18,35,177</b>
" Depreciation	J	3,88,149	4,90,797				
" Excess of Income over Expenditure		-	33,57,797	" Excess of Expenditure over Income		37,90,940	-
<b>Total</b>		<b>2,49,79,330</b>	<b>3,18,35,177</b>	<b>Total</b>		<b>2,49,79,330</b>	<b>3,18,35,177</b>

*Schedules B to D & F to J annexed hereto form part of the Income and Expenditure Account*

*Schedule M forms part of significant Accounting Policies and Notes on Accounts.*

Place : Madurai

Date:18.07.2024

UDIN:24026619BKAHT04140

**"As per my report of even date"**

**For Charles Fernando & Co**

**Firm Registration Number : 000604S**

**Chartered Accountants**

**CA.N.Charles Fernando**

**Proprietor**

**Membership No:026619**

*[Signature]*  
**Chairperson**

*[Signature]*  
**Secretary**

*[Signature]*  
**Treasurer**



for Society for People's Education and  
Economic Change (SPEECH).



**SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE ( SPEECH )**

2/1060 Jeyaraja Illam, Manoranjitham Street,

Ezhil Nagar, Madurai 625 014



**CONSOLIDATED ACCOUNT**

**Consolidated Balance Sheet as on 31st March 2024**

( ₹ )

Liabilities	Sch	31.03.2024	31.03.2023	Assets	Sch	31.03.2024	31.03.2023
Capital Fund- Contra	J	29,14,114	33,42,020	Fixed Assets	J	29,14,114	33,42,020
General Fund	L	2,23,530	5,28,101	Current Assets	A		
Project Fund	K	27,17,663	58,46,879	Cash in hand		650	4,700
				Cash at Bank		27,41,442	60,78,331
Loans & Advances		70,220	70,220	Fixed Deposit		3,38,979	3,38,979
EPF Payable		98,640		Rental Advance		2,600	2,600
				Telephone Deposit		1,800	1,800
				Electricity Deposit		2,730	2,730
				TDS Receivable		21,850	16,060
<b>Total</b>		<b>60,24,167</b>	<b>97,87,220</b>	<b>Total</b>		<b>60,24,167</b>	<b>97,87,220</b>

*Schedules A & J to L annexed hereto form part of the Balance Sheet*

*Schedule M forms part of significant Accounting Policies and Notes on Accounts.*

Place : Madurai

Date: 18.07.2024

UDIN: 24026619BKAHT04140

**"As per my report of even date"**

**For Charles Fernando & Co**

**Firm Registration Number : 000604S**

**Chartered Accountants**



**CA.N.Charles Fernando**

**Proprietor**

**Membership No: 026619**

*G. Nageshwaran*

**Chairperson**

*Seena*

**Secretary**

*[Signature]*

**Treasurer**

**SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE ( SPEECH )**

2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014



**CONSOLIDATED ACCOUNT**

**Schedules forming part of the Consolidated Financial Statements**

<b>Schedule : A</b>	<b>Cash &amp; Bank Balances and Advances</b>	<b>31.03.2024</b>	<b>31.03.2023</b>
	<b>Cash In Hand</b>		
	<b>FC ACCOUNT</b>		
	Retrieving Hope for Child Rights	5	808
	British Asian Trust		947
		5	1,755
	<b>LC ACCOUNT</b>		
	Local Account		995
	DM School	303	303
	Childline - Sub centre	342	655
	Childline - Colab		992
		645	2,945
	<b>Total</b>	<b>650</b>	<b>4,700</b>
	<b>Cash at Bank</b>		
	<b>FC ACCOUNT</b>		
	SBI Thiruchuli -Main FC A/c No.: 33460389778	1,571	2,843
	SBI Thiruchuli -Main FC A/c No.: 33460595124	2,22,099	65,193
	FCRA Designated A/c SBI - CB project balance	6,635	7,410
	FCRA Designated A/c SBI - Other project balance	10,244	2,564
	BAT - SBI - Aruppukottai - 1054	-	31,47,227
	SBI Thiruchuli -FC Utilisation A/c No: 11409951054	24,144	50,838
		2,64,693	32,76,075
	<b>LC ACCOUNT</b>		
	SBI A/c no - 51145	17,462	64,734
	Pandyan Grama Bank - DM School	37,075	22,171
	Indian Overseas Bank - DM School	1,479	1,439
	PGB, Vilampatti - Childline Sub centre	17,038	494
	SBI A/c no - 46729 - Childline Colab	18,281	2,229
	SBI A/c no - 21515 - APF	23,80,724	27,11,031
	SBI CA A/c no - 25803	4,530	-
	TGB, Vilampatti, Swachh Bharath Abhiyan Programme	160	160
		24,76,749	28,02,256
	<b>Total</b>	<b>27,41,442</b>	<b>60,78,331</b>
	<b>Fixed Deposit</b>	3,38,979	3,38,979
	<b>Total</b>	<b>3,38,979</b>	<b>3,38,979</b>
	<b>TDS Receivable</b>	21,850	16,060
	<b>Total</b>	<b>21,850</b>	<b>16,060</b>
	<b>Grand Total</b>	<b>27,63,942</b>	<b>60,99,091</b>





**SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE ( SPEECH )**

2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014



**FOREIGN CONTRIBUTION ACCOUNT**

**Schedules forming part of the financial statements**

<b>Schedule: B</b>	<b>CHRISTIAN CHILDREN'S FUND OF CANADA</b>			
<b>Project:</b>	<b>Retrieving Hope for Child Rights</b>			
	<b>Particulars</b>	<b>Opening</b>	<b>Receipts</b>	<b>Total</b>
	Opening Balance	76,254		76,254
	Grant Received during the year	-	1,17,37,505	1,17,37,505
	Bank Interest	-	38,324	38,324
	<b>Total</b>	<b>76,254</b>	<b>1,17,75,829</b>	<b>1,18,52,083</b>
	<b>Payments</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
	Administration	9,13,314	-	9,13,314
	Program Staff	11,06,802	-	11,06,802
	Sponsorship Communication / Monitoring	7,03,210	-	7,03,210
	Education (pre/primary/secondary/ vocational/ non formal)	43,05,396	-	43,05,396
	Health & Nutrition	1,74,191	-	1,74,191
	Child Protection	3,51,740	-	3,51,740
	Gender Equality	2,88,285	-	2,88,285
	CDG Individual	35,28,582	-	35,28,582
	Partnering With Children & Youth for Change	1,44,260	-	1,44,260
	Safer Internet Day Event	93,893	-	93,893
	Stary Dog Bite Relief Kit Distribution	33,808	-	33,808
	<b>Sub Total</b>	<b>1,16,43,481</b>	<b>-</b>	<b>1,16,43,481</b>
	Closing Balance	2,08,602	-	2,08,602
	<b>Total</b>	<b>1,18,52,083</b>	<b>-</b>	<b>1,18,52,083</b>

<b>Schedule: C</b>	<b>British Asian Trust</b>			
	<b>Particulars</b>	<b>Opening</b>	<b>Receipts</b>	<b>Total</b>
	Opening Balance	31,39,670		31,39,670
	Grant Received during the year	-		-
	Bank Interest	-	28,486	28,486
	<b>Sub Total</b>	<b>31,39,670</b>	<b>28,486</b>	<b>31,68,156</b>
	<b>Total</b>	<b>31,39,670</b>	<b>28,486</b>	<b>31,68,156</b>
	<b>Payments</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
	<b>Administrative</b>			
	Personnel Cost	1,85,490	-	1,85,490
	Fringe Benefits	28,176	-	28,176
	Travel Costs	46,128	-	46,128
	<b>Program</b>			
	Personnel Cost	5,99,050	-	5,99,050
	Fringe Benefits	60,327	-	60,327
	Travel Costs	1,73,536	-	1,73,536
	Children & Adolescents Empower	10,85,932	-	10,85,932
	Strengthening Community Groups	85,414	-	85,414
	Livelihood Support	5,71,056	-	5,71,056
	Workers & Migrants Welfare	76,573	-	76,573
	District Level Consultation with CR	24,935	-	24,935
	Admin Expenditure	2,31,539	-	2,31,539
	<b>Sub Total</b>	<b>31,68,156</b>	<b>-</b>	<b>31,68,156</b>
	Closing Balance	-	-	-
	<b>Total</b>	<b>31,68,156</b>	<b>-</b>	<b>31,68,156</b>



**SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE ( SPEECH )**

2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014



**FOREIGN CONTRIBUTION ACCOUNT**

**Schedules forming part of the financial statements**

Schedule: D Others				
	Particulars	Opening	Receipts	Total
	Opening Balance	53,402	-	53,402
	Bank Interest	-	2,333	2,333
	<b>Total</b>	<b>53,402</b>	<b>2,333</b>	<b>55,735</b>
	Payments	Revenue	Capital	Total
	Programme Expenses	35,973	-	35,973
	<b>Sub Total</b>	<b>35,973</b>	<b>-</b>	<b>35,973</b>
	<b>Closing Balance</b>	<b>19,762</b>	<b>-</b>	<b>19,762</b>
	<b>Total</b>	<b>55,735</b>	<b>-</b>	<b>55,735</b>



**LOCAL CONTRIBUTION ACCOUNT**

**Schedules forming part of the Receipts & Payments and Income & Expenditure Account for the year 2023-24**

(₹)

Schedule : E	Staff Welfare	31.03.2024	31.03.2023
	<b>Receipts:</b>		
	EPF Employees Contribution	7,37,196	4,64,844
	EPF Organisation Contribution	5,89,431	7,27,299
	ESI Employees Contribution	30,147	38,100
	ESI Organisation Contribution	1,73,608	8,880
	EPF Deducted	35,724	
	Staff Gratuity - Received from LIC	-	1,47,692
	<b>Total</b>	<b>15,66,106</b>	<b>13,86,815</b>
	<b>Payments</b>		
	EPF	12,53,639	12,27,229
	ESI	1,81,465	32,284
	EPF Remitted	32,362	
	Staff Gratuity	-	1,32,492
	<b>Total</b>	<b>14,67,466</b>	<b>13,92,005</b>
Schedule : F	Integrated Child Protection - Childline Sub Centre	31.03.2024	31.03.2023
	<b>Receipts:</b>		
	Govt of India through Child Line India Foundation	2,27,969	5,61,459
	Bank Interest	584	2,604
	<b>Sub Total</b>	<b>2,28,553</b>	<b>5,64,063</b>
	Program Advance taken from Speech Local Account	22,000	35,000
	<b>Total</b>	<b>2,50,553</b>	<b>5,99,063</b>
	<b>Payments</b>		
	Honorarium	93,300	3,78,000
	Administrative Expenses	31,933	52,415
	Facilitation Cost	4,860	59,830
	Client Related Expenses	9,120	29,224
	Bank Charges	109	202
	<b>Sub Total</b>	<b>1,39,322</b>	<b>5,19,671</b>
	Program Advance settled	95,000	7,000
	Audit Fee Paid	-	4,130
	Staff Salary Paid	-	65,400
	Office Rent Paid	-	3,600
	<b>Total</b>	<b>2,34,322</b>	<b>5,99,801</b>
Schedule : G	Integrated Child Protection - Childline Colab	31.03.2024	31.03.2023
	<b>Receipts:</b>		
	Govt of India through Child Line India Foundation	4,46,787	13,14,003
	Bank Interest	816	4,058
	<b>Sub Total</b>	<b>4,47,603</b>	<b>13,18,061</b>
	Program Advance taken from Speech Local Account	1,65,000	3,03,000
	<b>Total</b>	<b>6,12,603</b>	<b>16,21,061</b>



**SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE ( SPEECH )**

2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014



**LOCAL CONTRIBUTION ACCOUNT**

**Schedules forming part of the Receipts & Payments and Income & Expenditure Account for the year 2023-24**

		(₹)	
	<b>Integrated Child Protection - Childline Colab</b>	<b>31.03.2024</b>	<b>31.03.2023</b>
	<b>Payments</b>		
	Honorarium	2,72,000	8,80,000
	Administrative Expenses	53,095	1,52,655
	Travel	27,548	1,17,871
	Client Related Expenses	3,022	13,265
	Open House	1,875	6,865
	Bank Charges	2	105
	<b>Sub Total</b>	<b>3,57,542</b>	<b>11,70,761</b>
	Program Advance settled	2,40,000	2,38,050
	Salary Paid	-	1,82,000
	Audit Fee Paid	-	5,900
	Travel (Outreach) Paid	-	23,293
	Office Rent Paid	-	5,000
	<b>Total</b>	<b>5,97,542</b>	<b>16,25,004</b>
<b>Schedule : H</b>	<b>APPI</b>	<b>31.03.2024</b>	<b>31.03.2023</b>
	<b>Receipts:</b>		
	Grant Received	74,03,000	72,48,000
	Bank Interest	1,07,827	1,03,935
	<b>Total</b>	<b>75,10,827</b>	<b>73,51,935</b>
	<b>Payments</b>		
	Staff Salary	50,56,728	31,88,335
	Administrative Expenses	4,11,289	1,97,713
	Travel	3,77,307	2,33,595
	Programme Activity Expenses	19,35,693	9,50,456
	<b>Sub Total</b>	<b>77,81,017</b>	<b>45,70,100</b>
	Purchase of Chairs	60,116	
	Purchase of Laptop, Printer & Scanner	-	70,805
	<b>Total</b>	<b>78,41,133</b>	<b>46,40,904</b>



**SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE ( SPEECH )**

2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014



**LOCAL CONTRIBUTION ACCOUNT**

**Schedules forming part of the Receipts & Payments and Income & Expenditure Account for the year 2023-24**

		(₹)	
Schedule : I	Others	31.03.2024	31.03.2023
	<b>Receipts:</b>		
	Bank Interest	16,704	1,088
	Grant - Mallankinaru Toilet construction	1,54,200	4,39,040
	Grant Received - Child Line Sports Event	-	43,800
	Grant received from Wherever the need - Sanitation first study	-	63,900
	Members Supscription	4,000	4,000
	Community Contribution for development Initiatives	7,21,750	6,81,500
	Training Centre - Rent	2,76,000	2,83,000
	Miscellaneous Receipt	22,105	1,000
	<b>Sub Total</b>	<b>11,94,759</b>	<b>15,17,328</b>
	Program Advances settled		-
	Child Line Colab	2,40,000	2,18,000
	Child Line Sub Centre	95,000	7,000
	Staff Advances settled		30,000
	<b>Total</b>	<b>15,29,759</b>	<b>17,72,328</b>
	<b>Payments</b>		
	Bank Charges	1,124	1,657
	Childline Sports Event Programme		45,185
	Community Organiser - Salary	69,500	-
	TDS Payment	11,347	-
	Staff Salary Payment	8,26,582	5,09,899
	Watchman Salary	1,98,000	84,000
	Office Assistant Salary	-	96,000
	Staff medical insurance	53,695	9,476
	Office Maintenance	-	35,050
	Miscellaneous Expenses	87,682	-
	Vehicle Maintenance	-	35,564
	Poultry Promotion Assistance	-	20,000
	Sanitation first study	-	70,525
	School Toilet Construction	95,256	4,53,265
	Training Programme Expenses	31,216	4,800
	Travel Expenses	-	4,000
	Rent and Electricity	90,000	-
	<b>Sub Total</b>	<b>14,64,401</b>	<b>13,69,421</b>
	Program Advances given		-
	Child Line Colab	1,65,000	2,82,950
	Child Line Sub Centre	22,000	35,000
	Staff Advances given	-	30,000
	<b>Total</b>	<b>16,51,401</b>	<b>17,17,371</b>



**SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE ( SPEECH )**  
2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014  
Schedule forming part of the Consolidated Financial Statements



Schedule : J Fixed Assets and Depreciation									( ₹ )
S. No.	Description	WDV as on 01-04-2023	Addition		Deletion	Gross Value as on 31-03-2024	Depreciation		WDV as on 31-03-2024
			More than 180 days	Less than 180 days			Rate	Amount	
<b>I</b>	<b>Land &amp; Building</b>								
	<b>FC Assets</b>								
1	Training Centre Land	2,41,748	-	-	-	2,41,748	-	-	2,41,748
2	Dept. Store Land	1,48,500	-	-	-	1,48,500	-	-	1,48,500
3	Training centre - Building	2,78,681	-	-	-	2,78,681	10%	27,868	2,50,813
4	Education Centre Building	2,26,072	-	-	-	2,26,072	10%	22,607	2,03,465
5	Councelling Centre	1,15,645	-	-	-	1,15,645	10%	11,564	1,04,080
6	Guest Room	1,68,726	-	-	-	1,68,726	10%	16,873	1,51,853
	<b>LC Assets</b>								
7	Land	60,526	-	-	-	60,526	0%	-	60,526
8	Counselling Centre	1,16,147	-	-	-	1,16,147	10%	11,615	1,04,532
9	School Building	2,97,688	-	-	-	2,97,688	10%	29,769	2,67,919
	<b>Sub Total</b>	<b>16,53,733</b>	-	-	-	<b>16,53,733</b>		<b>1,20,296</b>	<b>15,33,437</b>
<b>II</b>	<b>Furniutre &amp; Fittings</b>								
	<b>FC Assets</b>								
10	Furniture & Fittings	2,83,154	-	-	21,377	2,61,777	10%	26,178	2,35,600
11	Furni. for Class Room	24,671	-	-	-	24,671	10%	2,467	22,204
12	White Board	1,681	-	-	-	1,681	10%	168	1,513
13	Filling Cupboard	10,953	-	-	-	10,953	10%	1,095	9,858
14	Shamiyana	41,093	-	-	-	41,093	10%	4,109	36,984
	<b>LC Assets</b>								
15	Furniture & Fittings	9,229	-	-	-	9,229	10%	923	8,306
	<b>Sub Total</b>	<b>3,70,782</b>	-	-	<b>21,377</b>	<b>3,49,405</b>		<b>34,940</b>	<b>3,14,464</b>
<b>III</b>	<b>Office Equipments</b>								
	<b>FC Assets</b>								
16	Office Equipments	15,077	-	-	-	15,077	15%	2,262	12,816
17	LCD Projector	1,76,215	-	-	-	1,76,215	15%	26,432	1,49,783
18	Audio Visual Equip.	8,899	-	-	-	8,899	15%	1,335	7,564
19	Motor Cycle	6,868	-	-	-	6,868	15%	1,030	5,838
20	Air Conditioner	40,665	-	-	-	40,665	15%	6,100	34,565
21	Mobile & Telephone	94,982	-	-	25,326	69,656	15%	10,448	59,208
22	Digital Camera	85,354	-	-	-	85,354	15%	12,803	72,551
23	Stabilizer	1,170	-	-	-	1,170	15%	176	995
24	Refrigerator	865	-	-	-	865	15%	130	736
25	Filing Racks	1,099	-	-	-	1,099	15%	165	934
26	Video Camera	19,110	-	-	5,060	14,050	15%	2,107	11,942
27	Video Editing System	5,430	-	-	-	5,430	15%	814	4,615
28	Xerox Machine	64,010	-	-	-	64,010	15%	9,602	54,409
29	Inverter	22,863	-	-	-	22,863	15%	3,429	19,434

Note : Depreciation provided @ 50% of the normal rate of depreciation for the assets purchased after September 2023





**SOCIETY FOR PEOPLES EDUCATION AND ECONOMIC CHANGE ( SPEECH )**  
2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014  
Schedule forming part of the Consolidated Financial Statements



Schedule : I Fixed Assets and Depreciation									( ₹ )
S. No.	Description	WDV as on 01-04-2023	Addition		Deletion	Gross Value as on 31-03-2024	Depreciation		WDV as on 31-03-2024
			More than 180 days	Less than 180 days			Rate	Amount	
30	Solar Light	13,152	-	-	-	13,152	15%	1,973	11,179
31	Generator	68,391	-	-	-	68,391	15%	10,259	58,132
32	P A System	7,731	-	-	-	7,731	15%	1,160	6,571
33	Television	10,016	-	-	-	10,016	15%	1,502	8,514
34	Water Heater	4,939	-	-	-	4,939	15%	741	4,198
35	Jet Motor	2,598	-	-	-	2,598	15%	390	2,209
	<b>LC Assets</b>								
36	Audio Visual Equipment	1,635	-	-	-	1,635	15%	245	1,390
37	Solar Lights	5,516	-	-	-	5,516	15%	827	4,689
38	Inverter	1,828	-	-	-	1,828	15%	274	1,553
39	Computer	45,523	-	-	-	45,523	40%	18,209	27,314
40	Chairs			60,116		60,116	15%	4,509	55,607
41	Digital Camera	3,449	-	-	-	3,449	15%	517	2,931
	<b>Sub Total</b>	<b>7,07,386</b>	<b>-</b>	<b>60,116</b>	<b>30,386</b>	<b>7,37,116</b>		<b>1,17,439</b>	<b>6,19,677</b>
<b>IV</b>	<b>Vehicles</b>								
	<b>FC Assets</b>								
42	Vehicle	3,330	-	-	-	3,330	15%	500	2,831
42	Two Wheeler	1,73,359	-	-	48,110	1,25,249	15%	18,787	1,06,462
43	Vehicle - Scorpio	43,677	-	-	-	43,677	15%	6,552	37,126
	<b>LC Assets</b>								
44	Scorpio TN 59 BF 8807	2,65,065	-	-	-	2,65,065	15%	39,760	2,25,305
	<b>Sub Total</b>	<b>4,85,432</b>	<b>-</b>	<b>-</b>	<b>48,110</b>	<b>4,37,322</b>		<b>65,598</b>	<b>3,71,724</b>
<b>V</b>	<b>Computer</b>								
	<b>FC Assets</b>								
45	Computer	84,776	-	-	-	84,776	40%	33,910	50,865
46	Printer	71	-	-	-	71	40%	28	42
47	Laptop	39,841	-	-	-	39,841	40%	15,936	23,904
	<b>Sub Total</b>	<b>1,24,687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,24,687</b>		<b>49,875</b>	<b>74,812</b>
	<b>Total</b>	<b>33,42,020</b>	<b>-</b>	<b>60,116</b>	<b>99,873</b>	<b>33,02,263</b>		<b>3,88,149</b>	<b>29,14,114</b>

Note : Depreciation provided @ 50% of the normal rate of depreciation for the assets purchased after September 2023





**Schedule forming part of the financial statements**

**Schedule : K Unutilised Specific Project Fund**

S. No.	Name of the Donor & Project	Project Balance as on 01-04-2023	Receipts				Total	Utilised			Transfer to General Fund	Project Balance as on 31-03-2024
			Grant Received	Bank Interest	Transfer from General Fund	Other Income		Revenue	Capital	Total		
EC Project Fund												
Welfare of Children												
Welfare of Children												
1	Retrieving Hope for Child Rights	76,254	1,17,37,505	38,324	-	29,120	1,18,81,203	1,16,43,481	-	1,16,43,481	-	2,37,722
2	British Asian Trust	31,48,175	-	28,486	-	-	31,76,661	31,68,156	-	31,68,156	-	8,505
	Total	32,24,429	1,17,37,505	66,810	-	29,120	1,50,57,864	1,48,11,637	-	1,48,11,637	-	2,46,227
LC Project Fund												
1	Childline India Foundation - Subcentre	(26,851)	2,27,969	584	-	-	2,01,702	1,39,322	-	1,39,322	-	62,380
2	Childlind India Foundation - Colab	(61,729)	4,46,787	816	-	-	3,85,874	3,57,542	-	3,57,542	-	28,331
3	APF	27,11,031	74,03,000	1,07,827	-	-	1,02,21,858	77,81,017	60,116	78,41,133	-	23,80,725
	Total	26,22,450	80,77,756	1,09,227	-	-	1,08,09,433	82,77,881	60,116	83,37,997	-	24,71,436
Schedule : L General Fund												
Opening Balance as on 01-04-2023												
Less: Excess of Expenditure over Income												
Less: Loss on sale of assets												
Add: Transfer from Capital Fund												
Add: Transfer from project Fund												
Closing Balance as on 31-03-2024												
Amount												
5,28,101												
37,90,940												
(32,62,839)												
70,753												
4,27,906												
31,29,216												
2,23,530												



**CONSOLIDATED ACCOUNT**

**Schedule: M Significant Accounting Policies and Notes on Accounts**

**Significant Accounting Policies:**

- Cash System is followed for all transactions and are recorded on cash basis as and when effected.
- Grants Received from Donor Agencies were for specific purpose and hence it is shown separately under the head “ **Unutilized specific Project Fund** ” to reflect the balance left in hand and to be applied to the following year for the purpose for which it was given.
- Fixed Assets acquired from the project funds were written off as expenditure to arrive the unutilized specific project fund, however depreciation on the fixed assets were charged in the Income & Expenditure Account and the assets were shown in the Balance Sheet after charging depreciation and the corresponding value is shown as contra in Capital Fund Account.
- Depreciation on the Fixed Assets was charged at the rate prescribed in the Income Tax Act, 1961.

**Notes on Account:**

- Schedules A to I form part of the Receipts & Payments Account.
- Schedules B to D & F to J form part of the Income & Expenditure Account.
- Schedules A & J to L form part of the Balance sheet.
- Consolidated Accounts mean and represent the consolidation of the accounts relating to foreign and local contribution.
- Previous year figures have been regrouped wherever it is necessary.

**Place : Madurai**

**Date: 22.07.2024**

**UDIN: 24026619BKAHT04140**

