



## 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, 2025, 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.



- i. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2025;
- 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.
- iv. The accompanying financial statements for the year ended 31st March 2025 have been prepared by the management in the earlier format that was customarily followed in prior years. This is in deviation from the revised format recommended under the Guidance Note on the Revised Format of Financial Statements for Non-Corporate Entities issued by the Institute of Chartered Accountants of India (ICAI), which is applicable from 1st April 2025. Such financial statements, as reported by the management, have been the basis for our audit and expression of opinion. While the financial data presented is materially correct and auditable, the format of presentation does not conform to the revised structure prescribed under the ICAI Guidance Note. Accordingly, our opinion is expressed subject to the continued use of the earlier format of financial statements.

Place: Madurai

Date: 02.06.2025

UDIN: 25026619BMHWUA6069

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

**For Charles Fernando & Co**

**Firm Registration Number : 000604S**

**Chartered Accountants**

**CA.N.Charles Fernando**

**Proprietor**

**Membership No:026619**



**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 2025**



( ₹ )

	Receipts	SCH	31.03.2025	31.03.2024		Payments	SCH	31.03.2025	31.03.2024
To	<b>Foreign Contribution</b>				By	<b>Foreign Contribution</b>			
"	<b>Grant Received From</b>				"	<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	97,57,303	1,17,75,829		Ret.Hope for Child Rights	B	99,73,342	1,16,43,481
"	<b>British Asian Trust - Bank Interest</b>	C	-	28,486	"	<b>British Asian Trust</b>	C	-	31,68,156
	Bank interest		65	2,333	"	<b>Bank Charges</b>		1,432	1,289
	Sale of Old Vehicles		-	29,120	"	<b>Miscellaneous Expenses</b>	D	-	35,973
	Interest on IT Refund		1,470	-		<b>Programme Related Expenses</b>		27,507	-
	Training Centre Rental Income		1,90,000	-		<b>Programm Staff Support</b>		1,90,000	-
	<b>Sub Total</b>		<b>99,48,838</b>	<b>1,18,35,768</b>		<b>Sub Total</b>		<b>1,01,92,281</b>	<b>1,48,48,899</b>
	<b>Local Contribution</b>					<b>Local Contribution</b>			
To	<b>Program Receipts</b>				By	<b>Program Expenses</b>			
"	Staff Welfare	E	13,86,063	15,66,106	"	Staff Welfare	E	14,45,351	14,67,466
"	Childline India Foundation - Subcentre	F	-	2,50,553	"	Childline India Foundation - Subcentre	F	-	2,34,322
"	Childlind India Foundation - Colab	G	-	6,12,603	"	Childlind India Foundation - Colab	G	-	5,97,542
"	Azim Premji Foundation	H	79,85,635	75,10,827	"	Azim Premji Foundation	H	80,54,715	78,41,133
"	Other Receipts	I	14,59,310	15,29,759	"	Other Payments	I	16,82,459	16,51,401
"	Social Protection Scheme	J	13,39,375	-	"	Social Protection Scheme	J	13,28,996	
	<b>Total Receipts</b>		<b>1,21,70,383</b>	<b>1,14,69,848</b>		<b>Total Payments</b>		<b>1,25,11,521</b>	<b>1,17,91,865</b>
			<b>2,21,19,221</b>	<b>2,33,05,616</b>		<b>Closing Balance</b>		<b>2,27,03,802</b>	<b>2,66,40,763</b>
To	<b>Opening Balance</b>	A			"	<b>Cash in Hand</b>		645	650
"	Cash in Hand		650	4,700	"	Cash at Bank		25,17,698	27,41,442
"	Cash at Bank		27,41,442	60,78,331	"	Fixed Deposit		-	3,38,979
"	Fixed Deposit		3,38,979	3,38,979	"	TDS Receivable		-	21,850
	TDS Receivable		21,850	16,060		<b>Sub Total</b>		<b>25,18,343</b>	<b>31,02,921</b>
	<b>Sub Total</b>		<b>31,02,921</b>	<b>64,38,070</b>					
	<b>Total</b>		<b>2,52,22,145</b>	<b>2,97,43,686</b>		<b>Total</b>		<b>2,52,22,145</b>	<b>2,97,43,686</b>

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

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

Place: Madurai

Date: 02.06.2025

UDIN: 25026619BMHWUA6069

"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

Chairperson

Secretary

Treasurer



**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 2025**

( ₹ )

	Expenditure	SCH	31.03.2025	31.03.2024		Income	SCH	31.03.2025	31.03.2024
By	<i>Foreign Contribution</i>				To	<i>Foreign Contribution</i>			
"	Programme Expenses				"	Grant Received From			
"	Christian Children's Fund Of Canada				"	Christian Children's Fund Of Canada			
"	Ret.Hope for Child Rights	B	99,73,342	1,16,43,481	"	Ret.Hope for Child Rights	B	97,57,303	1,17,75,829
"	British Asian Trust	C	-	31,68,156	"	British Asian Trust - Bank Interest	C	-	28,486
"	Bank Charges	D	1,432	1,289	"	Bank interest		65	2,333
"	Miscellaneous Expenses		-	35,973	"	Interest on IT Refund		1,470	-
"	Programme Related Expenses		27,507	-		Training Centre Rental Income		1,90,000	-
"	Programm Staff Support		1,90,000	-				99,48,838	1,18,06,648
	<b>Local Contribution</b>					<b>Local Contribution</b>			
"	Integrated Child Protection -Childline Sub Centre	F	-	1,39,322	"	Integrated Child Protection -Childline Sub Centre	F	-	2,28,553
"	Integrated Child Protection -Childline Colab	G	-	3,57,542	"	Integrated Child Protection -Childline Colab	G	-	4,47,603
"	Azim Premji Foundation	H	80,54,715	77,81,017	"	Azim Premji Foundation	H	79,85,635	75,10,827
"	Others Payments	I	16,52,959	14,64,401	"	Others Receipts	I	11,86,810	11,94,759
"	Social Protection Scheme	J	13,28,996	-	"	Social Protection Scheme	J	13,09,875	-
	<b>Total Expenses</b>					<b>Total Income</b>			
"	Total Expenses	K	1,10,36,670	97,42,283				1,04,82,320	93,81,742
"	Depreciation		2,12,28,951	2,45,91,181				2,04,31,158	2,11,88,390
"	Excess of Income over Expenditure		3,25,176	3,88,149	"	Excess of Expenditure over Income		11,22,969	37,90,940
	<b>Total</b>		2,15,54,127	2,49,79,330		<b>Total</b>		2,15,54,127	2,49,79,330

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

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

Place : Madurai

Date:02.06.2025

UDIN:25026619BMHWUA6069

*"As per my report of even date"*

For Charles Fernando & Co

Firm Registration Number : 0006045

Chartered Accountants

CA.N.Charles Fernando  
Proprietor

Membership No:026619



*G. Nagayyan*

*J. Pillai*

Chairperson

Secretary

*Treasurer*

For Society for People's Education and  
Economic Change, Madurai

**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 2025**

( ₹ )

Liabilities	Sch	31.03.2025	31.03.2024	Assets	Sch	31.03.2025	31.03.2024
Capital Fund- Contra	K	25,88,938	29,14,115	<b>Fixed Assets</b>	K	25,88,938	29,14,115
General Fund	L	(2,89,143)	2,23,530	<b>Current Assets</b>	A		
Project Fund	M	24,32,544	27,17,663	Cash in hand		645	650
				Cash at Bank		25,17,698	27,41,442
Loans & Advances		3,42,720	70,220	Fixed Deposit		-	3,38,979
EPF Payable		39,352	98,640	Rental Advance		2,600	2,600
				Telephone Deposit		1,800	1,800
				Electricity Deposit		2,730	2,730
				TDS Receivable		-	21,850
<b>Total</b>		<b>51,14,410</b>	<b>60,24,168</b>	<b>Total</b>		<b>51,14,410</b>	<b>60,24,168</b>

*Schedules A & K to M annexed hereto form part of the Balance Sheet*

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

Place : Madurai

Date:02.06.2025

UDIN:25026619BMHWUA6069

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

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants

C.A.N.Charles Fernando

Proprietor

Membership No:026619



*G. Nagayyan*

Chairperson

*G. Paulkodai*

Secretary

*B. S.*

Treasurer

For Society for People's Education and  
Economic Change, Madurai

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**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>31.03.2025</b>	<b>31.03.2024</b>
	<b>Cash in Hand</b>		
	<b>FC ACCOUNT</b>		
	Retrieving Hope for Child Rights	-	5
	British Asian Trust	-	5
	<b>LC ACCOUNT</b>		
	Local Account	645	-
	DM School	-	303
	Childline - Sub centre	-	342
	Childline - Colab	-	-
		<b>645</b>	<b>645</b>
	<b>Total</b>	<b>645</b>	<b>650</b>
	<b>Cash at Bank</b>		
	<b>FC ACCOUNT</b>		
	SBI Thiruchuli -Main FC A/c No.: 33460389778	36,301	1,571
	SBI Thiruchuli -Main FC A/c No.: 33460595124	1,293	2,22,099
	FCRA Designated A/c SBI - CB project balance	-	6,635
	FCRA Designated A/c SBI - Other project balance	5,514	10,244
	BAT - SBI - Aruppukottai - 1054	-	-
	SBI Thiruchuli -FC Utilisation A/c No: 11409951054	-	24,144
		<b>43,107</b>	<b>2,64,693</b>
	<b>LC ACCOUNT</b>		
	SBI A/c no - 51145	1,02,751	17,462
	Pandyan Grama Bank - DM School	8,328	37,075
	Indian Overseas Bank - DM School	1,479	1,479
	PGB, Vilampatti - Childline Sub centre	17,038	17,038
	SBI A/c no - 46729 - Childline Colab	18,281	18,281
	SBI A/c no - 21515 - APF	23,11,644	23,80,724
	SBI CA A/c no - 25803	14,909	4,530
	TGB, Vilampatti, Swachh Bharath Abhiyan Programme	160	160
		<b>24,74,591</b>	<b>24,76,749</b>
	<b>Total</b>	<b>25,17,698</b>	<b>27,41,442</b>
	<b>Fixed Deposit</b>		3,38,979
	<b>Total</b>	-	<b>3,38,979</b>
	<b>TDS Receivable</b>		21,850
	<b>Total</b>	-	<b>21,850</b>
	<b>Grand Total</b>	<b>25,18,343</b>	<b>27,63,942</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>Project:</b>	<b>CHRISTIAN CHILDREN'S FUND OF CANADA</b>			
	<b>Particulars</b>	<b>Opening</b>	<b>Receipts</b>	<b>Total</b>
	Opening Balance	2,08,603		<b>2,08,603</b>
	Grant Received during the year	-	97,14,646	97,14,646
	Bank Interest	-	42,657	42,657
	<b>Total</b>	<b>2,08,603</b>	<b>97,57,303</b>	<b>99,65,906</b>
	<b>Payments</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
	Administration	8,22,606	-	8,22,606
	Program Staff	15,70,047	-	15,70,047
	Sponsorship Communication / Monitoring	4,91,706	-	4,91,706
	Education (pre/primary/secondary/vocational/ non formal)	24,32,915	-	24,32,915
	Health & Nutrition	1,32,523	-	1,32,523
	Child Protection	1,26,628	-	1,26,628
	Gender Equality	4,53,242	-	4,53,242
	CDG Individual	29,04,130	-	29,04,130
	Parnering With Children & Youth for Change	8,71,176	-	8,71,176
	Other Cross -Cutting Themes	1,68,369	-	1,68,369
		<b>99,73,342</b>	-	<b>99,73,342</b>
		<b>99,73,342</b>	<b>(7,436)</b>	<b>99,73,342</b>
	<b>Closing Balance</b>	<b>99,73,342</b>	<b>(7,436)</b>	<b>99,73,342</b>
	<b>Total</b>	<b>99,65,906</b>	-	<b>99,65,906</b>

<b>Schedule: C</b>	<b>British Asian Trust</b>			
	<b>Particulars</b>	<b>Opening</b>	<b>Receipts</b>	<b>Total</b>
	Opening Balance	8,504		8,504
	Grant Received during the year	-		-
	Bank Interest	-	-	-
	<b>Sub Total</b>	<b>8,504</b>	-	<b>8,504</b>
	<b>Total</b>	<b>8,504</b>	-	<b>8,504</b>
	<b>Payments</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
	Administrative Program			
	<b>Sub Total</b>	-	-	-
	<b>Closing Balance</b>	<b>8,504</b>	-	<b>8,504</b>
	<b>Total</b>	<b>8,504</b>	-	<b>8,504</b>

<b>Schedule: D</b>	<b>Others</b>			
	<b>Particulars</b>	<b>Opening</b>	<b>Receipts</b>	<b>Total</b>
	Opening Balance	19,762	-	19,762
	Bank Interest	-	-	-
	<b>Total</b>	<b>19,762</b>	-	<b>19,762</b>
	<b>Payments</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
	Programme Expenses			
	<b>Sub Total</b>	-	-	-
	<b>Closing Balance</b>	<b>19,762</b>	-	<b>19,762</b>
	<b>Total</b>	<b>19,762</b>	-	<b>19,762</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  
2024-25**

(₹)

<b>Schedule : E</b>	<b>Staff Welfare</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Receipts:</b>		
	EPF Employees Contribution	4,84,552	7,37,196
	EPF Organisation Contribution	5,28,796	5,89,431
	ESI Employees Contribution	26,488	30,147
	ESI Organisation Contribution	1,12,573	1,73,608
	EPF Deducted	-	35,724
	Staff Gratuity - Received from LIC	2,33,654	-
	<b>Total</b>	<b>13,86,063</b>	<b>15,66,106</b>
	<b>Payments</b>		
	EPF	10,61,752	12,53,639
	ESI	1,49,945	1,81,465
	EPF Remitted		32,362
	Staff Gratuity	2,33,654	-
	<b>Total</b>	<b>14,45,351</b>	<b>14,67,466</b>
<b>Schedule : F</b>	<b>Integrated Child Protection - Childline Sub Centre</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Receipts:</b>		
	Govt of India through Child Line India Foundation	-	2,27,969
	Bank Interest	-	584
	<b>Sub Total</b>	<b>-</b>	<b>2,28,553</b>
	Program Advance taken from Speech Local Account	-	22,000
	<b>Total</b>	<b>-</b>	<b>2,50,553</b>
	<b>Payments</b>		
	Honorarium	-	93,300
	Administrative Expenses	-	31,933
	Facilitation Cost	-	4,860
	Client Related Expenses	-	9,120
	Bank Charges	-	109
	<b>Sub Total</b>	<b>-</b>	<b>1,39,322</b>
	Program Advance settled	-	95,000
	<b>Total</b>	<b>-</b>	<b>2,34,322</b>
<b>Schedule : G</b>	<b>Integrated Child Protection - Childline Colab</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Receipts:</b>		
	Govt of India through Child Line India Foundation	-	4,46,787
	Bank Interest	-	816
	<b>Sub Total</b>	<b>-</b>	<b>4,47,603</b>
	Program Advance taken from Speech Local Account	-	1,65,000
	<b>Total</b>	<b>-</b>	<b>6,12,603</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  
2024-25**

(₹)

	<b>Integrated Child Protection - Childline Colab</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Payments</b>		
	Honorarium	-	2,72,000
	Administrative Expenses	-	53,095
	Travel	-	27,548
	Client Related Expenses	-	3,022
	Open House	-	1,875
	Bank Charges	-	2
	<b>Sub Total</b>	-	<b>3,57,542</b>
	Program Advance settled	-	2,40,000
	<b>Total</b>	-	<b>5,97,542</b>
<b>Schedule : H</b>	<b>APPI</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Receipts:</b>		
	Grant Received	78,72,000	74,03,000
	Bank Interest	1,13,635	1,07,827
	<b>Total</b>	<b>79,85,635</b>	<b>75,10,827</b>
	<b>Payments</b>		
	Staff Salary	55,88,978	50,56,728
	Administrative Expenses	6,10,896	4,11,289
	Travel	3,94,380	3,77,307
	Programme Activity Expenses	14,60,461	19,35,693
	<b>Sub Total</b>	<b>80,54,715</b>	<b>77,81,017</b>
	Purchase of Chairs	-	60,116
	<b>Total</b>	<b>80,54,715</b>	<b>78,41,133</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  
2024-25**

(₹)

<b>Schedule : I</b>	<b>Others</b>	<b>31.03.2025</b>	<b>31.03.2024</b>
	<b>Receipts:</b>		
	Bank Interest	33,172	16,704
	Grant - Mallankinaru Toilet construction	-	1,54,200
	Members Subscription	4,500	4,000
	Community Contribution for development Initiatives	7,71,515	7,21,750
	Training Centre - Rent	2,40,000	2,76,000
	Training Hall Rent	1,33,619	
	TDS Deducted	4,000	
	Miscellaneous Receipt	4	22,105
	<b>Sub Total</b>	<b>11,86,810</b>	<b>11,94,759</b>
	Program Advances settled		
	Child Line Colab	-	2,40,000
	Child Line Sub Centre	-	95,000
	Medical Insurance Received APF	32,500	
	Medical Insurance Received CB	1,15,000	
	Medical Insurance Received SPS	25,000	
	Loan Taken From Meshavaram	1,00,000	
	<b>Total</b>	<b>14,59,310</b>	<b>15,29,759</b>
	<b>Payments</b>		
	Bank Charges	56	1,124
	Community Organiser - Salary	-	69,500
	TDS Payment	4,000	11,347
	Staff Salary Payment	5,92,929	8,26,582
	Watchman Salary	1,71,000	1,98,000
	Office Assistant Salary	40,000	-
	Field Coordinator Salary	70,000	-
	Staff medical insurance	2,66,451	53,695
	Office Maintenance	17,761	-
	Miscellaneous Expenses	35,233	87,682
	Vehicle Maintenance	25,530	-
	DM School Rent	30,000	-
	School Toilet Construction	4,00,000	95,256
	Training Programme Expenses		31,216
	Rent and Electricity		90,000
	<b>Sub Total</b>	<b>16,52,959</b>	<b>14,64,401</b>
	Program Advances given		
	Child Line Colab	-	1,65,000
	Child Line Sub Centre	-	22,000
	Staff Advances given	29,500	-
	<b>Total</b>	<b>16,82,459</b>	<b>16,51,401</b>



LOCAL CONTRIBUTION ACCOUNT

Schedules forming part of the Receipts & Payments and Income & Expenditure Account for the year  
2024-25

		(₹)	
Schedule : J	Social Protection Scheme	31.03.2025	31.03.2024
	<b>Receipts:</b>		
	Grant Received From SPS	13,09,875	-
	Bank Interest	-	-
	<b>Sub Total</b>	<b>13,09,875</b>	-
	Program Advance taken from Speech Local Account	29,500	-
	<b>Total</b>	<b>13,39,375</b>	-
Schedule : J	Social Protection Scheme	31.03.2025	31.03.2024
	<b>Payments</b>		
	<b>HR Cost</b>		
	Program Co Ordinator	90,000	-
	District Co Ordinators	1,80,000	-
	Out Reach Worker	7,20,000	-
	Accountant	42,000	-
	<b>Travel Cost</b>		
	Local Travel and Field Visit	1,20,000	-
	Communication Expenses	25,500	-
	<b>Program Cost</b>		
	Awarness Campaign Cum District Co Ordinator Travel sensitize AndOrient Stakeholders	29,998	-
	TOT to Core Staff&SHG Champions	19,434	-
	<b>Administrative Expenses</b>		
	Institutional Overhead	19,698	-
	<b>DRC Related Expenses</b>		
	DRCMaterial Trasportation Charge	57,345	-
	DRC Centre Electrical Work	6,640	-
	DRC Centre Paiting Work	4,001	-
	DRC Centre Opening Program	7,165	-
	<b>Bank Commission</b>		
	<b>Sub Total</b>	<b>3,675</b>	-
	Program Advances given	3,540	-
	<b>Total</b>	<b>13,28,996</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 : K Fixed Assets and Depreciation								( ₹ )	
S. No.	Description	WDV as on 01-04-2024	Addition		Deletion	Gross Value as on 31-03-2025	Depreciation		WDV as on 31-03-2025
			More than 180 days	Less than 180 days			Rate	Amount	
<b>I 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	2,50,813	-	-	-	2,50,813	10%	25,081	2,25,732
4	Education Centre Building	2,03,465	-	-	-	2,03,465	10%	20,346	1,83,118
5	Counselling Centre	1,04,080	-	-	-	1,04,080	10%	10,408	93,672
6	Guest Room	1,51,853	-	-	-	1,51,853	10%	15,185	1,36,668
	<b>LC Assets</b>								
7	Land	60,526	-	-	-	60,526	0%	-	60,526
8	Counselling Centre	1,04,532	-	-	-	1,04,532	10%	10,453	94,079
9	School Building	2,67,919	-	-	-	2,67,919	10%	26,792	2,41,127
	<b>Sub Total</b>	<b>15,33,437</b>	-	-	-	<b>15,33,437</b>		<b>1,08,266</b>	<b>14,25,171</b>
<b>II Furniture &amp; Fittings</b>									
	<b>FC Assets</b>								
10	Furniture & Fittings	2,35,600	-	-	-	2,35,600	10%	23,560	2,12,040
11	Furni. for Class Room	22,204	-	-	-	22,204	10%	2,220	19,983
12	White Board	1,513	-	-	-	1,513	10%	151	1,362
13	Filling Cupboard	9,858	-	-	-	9,858	10%	986	8,872
14	Shamiyana	36,984	-	-	-	36,984	10%	3,698	33,285
	<b>LC Assets</b>								
15	Furniture & Fittings	8,306	-	-	-	8,306	10%	831	7,476
	<b>Sub Total</b>	<b>3,14,464</b>	-	-	-	<b>3,14,464</b>		<b>31,446</b>	<b>2,83,018</b>
<b>III Office Equipments</b>									
	<b>FC Assets</b>								
16	Office Equipments	12,816	-	-	-	12,816	15%	1,922	10,893
17	LCD Projector	1,49,783	-	-	-	1,49,783	15%	22,467	1,27,315
18	Audio Visual Equip.	7,564	-	-	-	7,564	15%	1,135	6,429
19	Motor Cycle	5,838	-	-	-	5,838	15%	876	4,962
20	Air Conditioner	34,565	-	-	-	34,565	15%	5,185	29,380
21	Mobile & Telephone	59,208	-	-	-	59,208	15%	8,881	50,327
22	Digital Camera	72,551	-	-	-	72,551	15%	10,883	61,668
23	Stabilizer	995	-	-	-	995	15%	149	846
24	Refrigerator	736	-	-	-	736	15%	110	625
25	Filing Racks	934	-	-	-	934	15%	140	794
26	Video Camera	11,942	-	-	-	11,942	15%	1,791	10,151
27	Video Editing System	4,615	-	-	-	4,615	15%	692	3,923
28	Xerox Machine	54,409	-	-	-	54,409	15%	8,161	46,247
29	Inverter	19,434	-	-	-	19,434	15%	2,915	16,519

Note : Depreciation provided @ 50% of the normal rate of depreciation for the assets purchased after September 2024



**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 : K Fixed Assets and Depreciation								( ₹ )	
S. No.	Description	WDV as on 01-04-2024	Addition		Deletion	Gross Value as on 31-03-2025	Depreciation		WDV as on 31-03-2025
			More than 180 days	Less than 180 days			Rate	Amount	
30	Solar Light	11,179	-	-	-	11,179	15%	1,677	9,502
31	Generator	58,132	-	-	-	58,132	15%	8,720	49,412
32	P A System	6,571	-	-	-	6,571	15%	986	5,585
33	Television	8,514	-	-	-	8,514	15%	1,277	7,237
34	Water Heater	4,198	-	-	-	4,198	15%	630	3,569
35	Jet Motor	2,209	-	-	-	2,209	15%	331	1,877
<b>LC Assets</b>									
36	Audio Visual Equipment	1,390	-	-	-	1,390	15%	209	1,182
37	Solar Lights	4,689	-	-	-	4,689	15%	703	3,985
38	Inverter	1,553	-	-	-	1,553	15%	233	1,320
39	Computer	27,314	-	-	-	27,314	40%	10,925	16,388
40	Chairs	55,607	-	-	-	55,607	15%	8,341	47,266
41	Digital Camera	2,931	-	-	-	2,931	15%	440	2,492
<b>Sub Total</b>		<b>6,19,677</b>	-	-	-	<b>6,19,677</b>		<b>99,780</b>	<b>5,19,897</b>
<b>IV Vehicles</b>									
<b>FC Assets</b>									
42	Vehicle	2,831	-	-	-	2,831	15%	425	2,406
42	Two Wheeler	1,06,462	-	-	-	1,06,462	15%	15,969	90,493
43	Vehicle - Scorpio	37,126	-	-	-	37,126	15%	5,569	31,557
<b>LC Assets</b>									
44	Scorpio TN 59 BF 8807	2,25,305	-	-	-	2,25,305	15%	33,796	1,91,509
<b>Sub Total</b>		<b>3,71,724</b>	-	-	-	<b>3,71,724</b>		<b>55,759</b>	<b>3,15,965</b>
<b>V Computer</b>									
<b>FC Assets</b>									
45	Computer	50,865	-	-	-	50,865	40%	20,346	30,519
46	Printer	42	-	-	-	42	40%	17	25
47	Laptop	23,904	-	-	-	23,904	40%	9,562	14,343
<b>Sub Total</b>		<b>74,812</b>	-	-	-	<b>74,812</b>		<b>29,925</b>	<b>44,887</b>
<b>Total</b>		<b>29,14,114</b>	-	-	-	<b>29,14,114</b>		<b>3,25,176</b>	<b>25,88,938</b>

*Note : Depreciation provided @ 50% of the normal rate of depreciation for the assets purchased after September 2024*



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



**Schedule : L Unutilised Specific Project Fund**

S. No.	Name of the Donor & Project	Project Balance as on 01-04-2024	Receipts		Other Income	Transfer from General Fund	Total	Utilised		Transfer to General Fund	Project Balance as on 31-03-2025
			Grant Received	Bank Interest				Revenue	Capital	Total	
<b>FC Project Fund</b>											

**Welfare of Children**

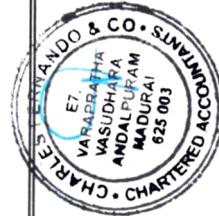
1	Retrieving Hope for Child Rights	2,37,722	97,14,646	42,657	-	-	99,95,025	99,73,342	-	99,73,342	21,683
2	British Asian Trust	8,505	-	-	-	-	8,505	-	-	-	8,505
	<b>Total</b>	<b>2,46,227</b>	<b>97,14,646</b>	<b>42,657</b>			<b>1,00,03,530</b>	<b>99,73,342</b>		<b>99,73,342</b>	<b>-</b>

**LC Project Fund**

1	Childline India Foundation - Subcentre	62,380	-	-	-	-	62,380	-	-	-	62,380
2	Childline India Foundation - Colab	28,331	-	-	-	-	28,331	-	-	-	28,331
3	APF	23,80,725	78,72,000	1,13,635	-	-	1,03,66,360	80,54,715	-	80,54,715	-
	<b>Total</b>	<b>24,71,436</b>	<b>78,72,000</b>	<b>1,13,635</b>			<b>1,04,57,071</b>	<b>80,54,715</b>		<b>80,54,715</b>	<b>-</b>

**Schedule : M General Fund**

<b>Opening Balance as on 01-04-2024</b>	<b>2,23,531</b>
Less: Excess of Expenditure over Income	11,22,969
	(8,99,438)
Less: Loss on sale of assets	-
Add: Transfer from Capital Fund	3,25,176
Add: Transfer from project Fund	2,85,119
<b>Closing Balance as on 31-03-2025</b>	<b>(2,89,143)</b>



**Society For Peoples Education And Economic Change(Speech)**  
**2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar,**  
**Madurai 625 014**

**CONSOLIDATED ACCOUNT**

**Schedule: N 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 J form part of the Receipts & Payments Account.
- Schedules B to D & F to K form part of the Income & Expenditure Account.
- Schedules A & K to M 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: 02.06.2025**

**UDIN: 25026619BMHWUA6069**

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

**For Charles Fernando & Co**  
**Firm Registration Number : 000604S**

**Chartered Accountants**

**CA.N.Charles Fernando**

**Proprietor**

**Membership No:026619**

