



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	Foreign Contribution				By	Foreign Contribution			
	Grant Received From					Programme Expenses			
"	Christian Children's Fund Of Canada				"	Christian Children's Fund Of Canada			
	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
"	British Asian Trust - Bank Interest	C	-	28,486	"	British Asian Trust	C	-	31,68,156
	Bank interest		65	2,333	"	Bank Charges		1,432	1,289
	Sale of Old Vehicles		-	29,120	"	Miscellaneous Expenses	D	-	35,973
	Interest on IT Refund		1,470	-		Programme Related Expenses		27,507	-
	Training Centre Rentel Income		1,90,000	-		Programm Staff Support		1,90,000	-
	Sub Total		99,48,838	1,18,35,768		Sub Total		1,01,92,281	1,48,48,899
To	Local Contribution				By	Local Contribution			
	Program Receipts					Program Expenses			
"	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	
			1,21,70,383	1,14,69,848				1,25,11,521	1,17,91,865
	Total Receipts		2,21,19,221	2,33,05,616		Total Payments		2,27,03,802	2,66,40,763
To	Opening Balance	A			By	Closing Balance	A		
"	Cash in Hand		650	4,700	"	Cash in Hand		645	650
"	Cash at Bank		27,41,442	60,78,331	"	Cash at Bank		25,17,698	27,41,442
"	Fixed Deposit		3,38,979	3,38,979	"	Fixed Deposit		-	3,38,979
	TDS Receivable		21,850	16,060	"	TDS Receivable		-	21,850
	Sub Total		31,02,921	64,38,070		Sub Total		25,18,343	31,02,921
	Total		2,52,22,145	2,97,43,686		Total		2,52,22,145	2,97,43,686

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

[Signature]

Chairperson

[Signature]

Secretary

[Signature]

Treasurer



CA.N.Charles Fernando

Proprietor

Membership No:026619

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	Foreign Contribution				To	Foreign Contribution			
	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		1,432	1,289	"	Bank interest		65	2,333
	Miscellaneous Expenses	D	-	35,973	"	Interest on IT Refund		1,470	-
	Programme Related Expenses		27,507	-		Training Centre Rentel Income		1,90,000	-
"	Program Staff Support		1,90,000	-				99,48,838	1,18,06,648
			1,01,92,281	1,48,48,899					
	Local Contribution					Local Contribution			
"	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	-
			1,10,36,670	97,42,283				1,04,82,320	93,81,742
	Total Expenses		2,12,28,951	2,45,91,181		Total Income		2,04,31,158	2,11,88,390
"	Depreciation	K	3,25,176	3,88,149					
"	Excess of Income over Expenditure		-	-	"	Excess of Expenditure over Income		11,22,969	37,90,940
	Total		2,15,54,127	2,49,79,330		Total		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

[Signature]

Chairperson

[Signature]

Secretary

[Signature]

Treasurer

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	Fixed Assets	K	25,88,938	29,14,115
General Fund	L	(2,89,143)	2,23,530	Current Assets	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
Total		51,14,410	60,24,168	Total		51,14,410	60,24,168

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****CA.N.Charles Fernando****Proprietor****Membership No:026619**
Chairperson
Secretary
TreasurerFor Society for People's Education and
Economic Change, Madurai**Page 6**

CONSOLIDATED ACCOUNT

Schedules forming part of the Consolidated Financial Statements

Schedule : A	Cash & Bank Balances and Advances	31.03.2025	31.03.2024
	Cash in Hand		
	FC ACCOUNT		
	Retrieving Hope for Child Rights	-	5
	British Asian Trust	-	5
	LC ACCOUNT		
	Local Account	645	-
	DM School	-	303
	Childline - Sub centre	-	342
	Childline - Colab	-	-
		645	645
	Total	645	650
	Cash at Bank		
	FC ACCOUNT		
	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
		43,107	2,64,693
	LC ACCOUNT		
	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
		24,74,591	24,76,749
	Total	25,17,698	27,41,442
	Fixed Deposit	-	3,38,979
	Total	-	3,38,979
	TDS Receivable	-	21,850
	Total	-	21,850
	Grand Total	25,18,343	27,63,942

FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of the financial statements

Schedule: B	CHRISTIAN CHILDREN'S FUND OF CANADA			
Project:	Retrieving Hope for Child Rights			
	Particulars	Opening	Receipts	Total
	Opening Balance	2,08,603		2,08,603
	Grant Received during the year	-	97,14,646	97,14,646
	Bank Interest	-	42,657	42,657
	Total	2,08,603	97,57,303	99,65,906
	Payments	Revenue	Capital	Total
	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
	Partnering With Children & Youth for Change	8,71,176	-	8,71,176
	Other Cross -Cutting Themes	1,68,369	-	1,68,369
		99,73,342	-	99,73,342
	Sub Total	99,73,342	-	99,73,342
	Closing Balance	(7,436)		(7,436)
	Total	99,65,906	-	99,65,906

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

Schedule: D	Others			
	Particulars	Opening	Receipts	Total
	Opening Balance	19,762	-	19,762
	Bank Interest	-	-	-
	Total	19,762	-	19,762
	Payments	Revenue	Capital	Total
	Programme Expenses	-	-	-
	Sub Total	-	-	-
	Closing Balance	19,762	-	19,762
	Total	19,762	-	19,762

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

(₹)

Schedule : E	Staff Welfare	31.03.2025	31.03.2024
	<u>Receipts:</u>		
	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	-
	Total	13,86,063	15,66,106
	<u>Payments</u>		
	EPF	10,61,752	12,53,639
	ESI	1,49,945	1,81,465
	EPF Remitted	-	32,362
	Staff Gratuity	2,33,654	-
	Total	14,45,351	14,67,466
Schedule : F	Integrated Child Protection - Childline Sub Centre	31.03.2025	31.03.2024
	<u>Receipts:</u>		
	Govt of India through Child Line India Foundation	-	2,27,969
	Bank Interest	-	584
	Sub Total	-	2,28,553
	Program Advance taken from Speech Local Account	-	22,000
	Total	-	2,50,553
	<u>Payments</u>		
	Honorarium	-	93,300
	Administrative Expenses	-	31,933
	Facilitation Cost	-	4,860
	Client Related Expenses	-	9,120
	Bank Charges	-	109
	Sub Total	-	1,39,322
	Program Advance settled	-	95,000
	Total	-	2,34,322
Schedule : G	Integrated Child Protection - Childline Colab	31.03.2025	31.03.2024
	<u>Receipts:</u>		
	Govt of India through Child Line India Foundation	-	4,46,787
	Bank Interest	-	816
	Sub Total	-	4,47,603
	Program Advance taken from Speech Local Account	-	1,65,000
	Total	-	6,12,603



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

		(₹)	
	Integrated Child Protection - Childline Colab	31.03.2025	31.03.2024
	Payments		
	Honorarium	-	2,72,000
	Administrative Expenses	-	53,095
	Travel	-	27,548
	Client Related Expenses	-	3,022
	Open House	-	1,875
	Bank Charges	-	2
	Sub Total	-	3,57,542
	Program Advance settled	-	2,40,000
	Total	-	5,97,542
Schedule : H	APPI	31.03.2025	31.03.2024
	Receipts:		
	Grant Received	78,72,000	74,03,000
	Bank Interest	1,13,635	1,07,827
	Total	79,85,635	75,10,827
	Payments		
	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
	Sub Total	80,54,715	77,81,017
	Purchase of Chairs	-	60,116
	Total	80,54,715	78,41,133



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

		(₹)	
Schedule : I	Others	31.03.2025	31.03.2024
	Receipts:		
	Bank Interest	33,172	16,704
	Grant - Mallankinaru Toilet construction	-	1,54,200
	Members Supscription	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
	Sub Total	11,86,810	11,94,759
	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	
	Total	14,59,310	15,29,759
	Payments		
	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
	Sub Total	16,52,959	14,64,401
	Program Advances given		
	Child Line Colab	-	1,65,000
	Child Line Sub Centre	-	22,000
	Staff Advances given	29,500	-
	Total	16,82,459	16,51,401



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

(₹)

Schedule : J	Social Protection Scheme	31.03.2025	31.03.2024
	Receipts:		
	Grant Received From SPS	13,09,875	-
	Bank Interest	-	-
	Sub Total	13,09,875	-
	Program Advance taken from Speech Local Account	29,500	-
	Total	13,39,375	-
Schedule : J	Social Protection Scheme	31.03.2025	31.03.2024
	Payments		
	HR Cost		
	Program Co Ordinator	90,000	-
	District Co Ordinators	1,80,000	-
	Out Reach Worker	7,20,000	-
	Accountant	42,000	-
	Travel Cost		
	Local Travel and Field Visit	1,20,000	-
	Communication Expenses	25,500	-
	Program Cost		
	Awariness Campaign Cum District Co Ordinator Travel	29,998	-
	sensitize AndOrient Stakeholders	19,434	-
	TOT to Core Staff&SHG Champions	19,698	-
	Administrative Expenses		
	Institutional Overhead	57,345	-
	DRC Related Expenses		
	DRCMaterial Trasportation Charge	6,640	-
	DRC Centre Electrical Work	4,001	-
	DRC Centre Paiting Work	7,165	-
	DRC Centre Opening Program	3,675	-
		3,540	-
	Bank Commission		
	Sub Total	13,28,996	-
	Program Advances given	-	-
	Total	13,28,996	



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	
I	Land & Building								
	FC Assets								
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	Councelling 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
	LC Assets								
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
	Sub Total	15,33,437	-	-	-	15,33,437		1,08,266	14,25,171
II	Furniutre & Fittings								
	FC Assets								
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
	LC Assets								
15	Furniture & Fittings	8,306	-	-	-	8,306	10%	831	7,476
	Sub Total	3,14,464	-	-	-	3,14,464		31,446	2,83,018
III	Office Equipments								
	FC Assets								
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
	LC Assets								
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
	Sub Total	6,19,677	-	-	-	6,19,677		99,780	5,19,897
IV	Vehicles								
	FC Assets								
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
	LC Assets								
44	Scorpio TN 59 BF 8807	2,25,305	-	-	-	2,25,305	15%	33,796	1,91,509
	Sub Total	3,71,724	-	-	-	3,71,724		55,759	3,15,965
V	Computer								
	FC Assets								
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
	Sub Total	74,812	-	-	-	74,812		29,925	44,887
	Total	29,14,114	-	-	-	29,14,114		3,25,176	25,88,938

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



Schedule forming part of the financial statements

Schedule : L Unutilised Specific Project Fund

S. No.	Name of the Donor & Project	Project Balance as on 01-04-2024	Receipts			Total	Utilised		Transfer to General Fund	Project Balance as on 31-03-2025
			Grant Received	Bank Interest	Transfer from General Fund		Revenue	Capital		
FC Project Fund										
Welfare of Children										
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
	Total	2,46,227	97,14,646	42,657	-	1,00,03,530	99,73,342	-	99,73,342	30,188

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	23,11,645
	Total	24,71,436	78,72,000	1,13,635	-	1,04,57,071	80,54,715	-	80,54,715	24,02,356

Schedule : M General Fund

		Amount
Opening Balance as on 01-04-2024		2,23,531
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
Closing Balance as on 31-03-2025		(2,89,143)



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

