

**AUDIT REPORT  
&  
STATEMENT OF ACCOUNTS**

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

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

**FY 2022- 2023**

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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, 2023, 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, 2023, 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, 2023;
- ii. In the case of the Income and Expenditure Account, Excess of Income over Expenditure 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: 26.06.2023**

**UDIN: 23026619BGUAYC6644**



*For Charles Fernando & Co.  
Chartered Accountants*

*N. Charles Fernando  
Proprietor  
F.R.N. 0006048*



**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 2023**

( ₹ )

	Receipts	SCH	31.03.2023	31.03.2022		Payments	SCH	31.03.2023	31.03.2022
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	15,729,260	18,492,582		Ret.Hope for Child Rights	B	15,775,571	20,282,812
"	<b>Freedom Fund</b>				"	<b>Freedom Fund</b>			
	Prevention of Enslavement of Adolescent Girls and Young Women		-	2,531,186		Prevention of Enslavement of Adolescent Girls and Young Women		-	3,767,473
"	<b>British Asian Trust</b>	C	5,181,479	4,738,445	"	<b>British Asian Trust</b>	C	4,724,560	2,134,660
	Bank interest		137,890	156,463	"	Bank Charges		-	5,239
	Sale of Old Furniture		-	6,800	"	Miscellaneous Expenses	D	8,499	11,314
	<b>Sub Total</b>		<b>21,048,629</b>	<b>25,925,476</b>		<b>Sub Total</b>		<b>20,508,630</b>	<b>26,201,498</b>
	<b>Local Contribution</b>					<b>Local Contribution</b>			
To	<b>Program Receipts</b>				By	<b>Program Expenses</b>			
"	Devenesan Memorial N & P School	E	19,101	284,134	"	Devenesan Memorial N & P School	E	-	291,852
"	Staff Welfare	F	1,386,815	958,924	"	Staff Welfare	F	1,392,005	1,045,883
"	Childline India Foundation - Subcentre	G	599,063	410,041	"	Childline India Foundation - Subcentre	G	599,801	468,664
"	Childline India Foundation - Colab	H	1,621,061	1,356,881	"	Childline India Foundation - Colab	H	1,625,004	1,357,191
"	APF	I	7,351,935	-	"	APF	I	4,640,904	-
"	Other Receipts	J	1,788,388	1,420,929	"	Other Payments	J	1,717,371	1,356,151
			<b>12,766,363</b>	<b>4,430,909</b>				<b>9,975,085</b>	<b>4,519,741</b>
	<b>Total Receipts</b>		<b>33,814,992</b>	<b>30,356,385</b>		<b>Total Payments</b>		<b>30,483,715</b>	<b>30,721,238</b>
To	<b>Opening Balance</b>	A			By	<b>Closing Balance</b>	A		
"	Cash in Hand		3,228	2,253	"	Cash in Hand		4,700	3,228
"	Cash at Bank		2,764,587	3,469,394	"	Cash at Bank		6,078,331	2,764,587
"	Fixed Deposit		338,979	-	"	Fixed Deposit		338,979	338,979
					"	TDS Receivable		16,060	-
	<b>Sub Total</b>		<b>3,106,794</b>	<b>3,471,647</b>		<b>Sub Total</b>		<b>6,438,070</b>	<b>3,106,794</b>
	<b>Total</b>		<b>36,921,785</b>	<b>33,828,032</b>		<b>Total</b>		<b>36,921,785</b>	<b>33,828,032</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: 26.06.2023

UDIN:23026619BGUAYC6644

"As per my report of even date"

For Charles Fernando & Co  
Chartered Accountants

*G. Nagarajan*

Chairperson

*S. S. S. S.*

Secretary

*[Signature]*

Treasurer



*N. Charles Fernando*

Proprietor  
C.F.N. 0000000000



**CONSOLIDATED ACCOUNT**  
**Consolidated Income and Expenditure Account for the year ended 31st March 2023**

( ₹ )

Expenditure	SCH	31.03.2023	31.03.2022	Income	SCH	31.03.2023	31.03.2022
<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	15,623,571	20,179,242	Ret.Hope for Child Rights	B	15,729,260	18,492,582
" Freedom Fund				" Freedom Fund			
Prevention of Enslavement of Adolescent Girls and Young Women		-	3,767,473	Prevention of Enslavement of Adolescent Girls and Young Women		-	2,531,186
" British Asian Trust	C	4,724,560	2,134,660	" British Asian Trust	C	5,181,479	4,738,445
" Bank Charges		-	5,239	" Bank interest		137,890	156,463
" Miscellaneous Expenses	D	8,499	11,314				
		<b>20,356,630</b>	<b>26,097,928</b>			<b>21,048,629</b>	<b>25,918,676</b>
<b>Local Contribution</b>				<b>Local Contribution</b>			
" Devanesan Memorial Nursery & Primary School	E	-	196,052	" Devanesan Memorial Nursery & Primary School	E	19,101	284,134
" Staff Welfare	F	1,392,005	1,048,529	" Staff Welfare	F	1,386,815	958,924
" Integrated Child Protection -Childline Sub Centre	G	519,671	541,794	" Integrated Child Protection -Childline Sub Centre	G	564,063	354,541
" Integrated Child Protection -Childline Colab	H	1,170,761	1,201,884	" Integrated Child Protection -Childline Colab	H	1,318,061	978,881
" APF	I	4,570,100	-	" APF	I	7,351,935	-
" Others	J	1,369,421	837,651	" Others	J	1,533,388	1,117,929
		<b>9,021,958</b>	<b>3,825,910</b>			<b>12,173,363</b>	<b>3,694,409</b>
<b>Total Expenses</b>		<b>29,378,587</b>	<b>29,923,837</b>	<b>Total Income</b>		<b>33,221,992</b>	<b>29,613,085</b>
" Depreciation	M	490,797	500,028				
" Excess of Income over Expenditure		<b>3,352,607</b>	-	" Excess of Expenditure over Income		-	<b>810,780</b>
<b>Total</b>		<b>33,221,992</b>	<b>30,423,865</b>	<b>Total</b>		<b>33,221,992</b>	<b>30,423,865</b>

Schedules B to J & M 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: 26.06.2023  
UDIN:23026619BGUAYC6644

"As per my report of even date"

For Charles Fernando & Co  
Chartered Accountants

*G. Nagarajan*  
Chairperson

*S. S. S. S.*  
Secretary

*M. S. S.*  
Treasurer



*N. Charles Fernando*  
Proprietor  
FRN:0006045



**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 2023**

( ₹ )

Liabilities	Sch	31.03.2023	31.03.2022	Assets	Sch	31.03.2023	31.03.2022
Capital Fund- Contra	K	3,342,020	3,610,014	<b>Fixed Assets</b>	K	3,342,020	3,610,014
General Fund	M	528,101	71,098	<b>Current Assets</b>	A		
Project Fund	L	5,846,879	2,679,780	Cash in hand		4,700	3,228
				Cash at Bank		6,078,331	2,764,587
Loans & Advances		70,220	70,220	Fixed Deposit		338,979	338,979
Staff Salary Payable		-	247,400	Rental Advance		2,600	2,600
Expenses Payable		-	45,423	Telephone Deposit		1,800	1,800
				Electricity Deposit		2,730	2,730
				TDS Receivable		16,060	-
<b>Total</b>		<b>9,787,220</b>	<b>6,723,936</b>	<b>Total</b>		<b>9,787,220</b>	<b>6,723,936</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: 26.06.2023

UDIN:23026619BGUAYC6644

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

*For Charles Fernando & Co<sup>l</sup>  
Chartered Accountants*



*Nagarajan*  
**Chairperson**

*S. S. S. S.*  
**Secretary**

*[Signature]*  
**Treasurer**

*N. Charles Fernando*  
**Proprietor**  
FERN 0006045

**CONSOLIDATED ACCOUNT**



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

Schedule : A	Cash & Bank Balances and Advances	31.03.2023	31.03.2022
	<b>Cash in Hand</b>		
	<b>FC ACCOUNT</b>		
	Retrieving Hope for Child Rights	808	594
	British Asian Trust	947	675
		<b>1,755</b>	<b>1,269</b>
	<b>LC ACCOUNT</b>		
	Local Account	995	505
	DM School	303	303
	Childline - Sub centre	655	274
	Childline - Colab	992	877
	APF	-	-
		<b>2,945</b>	<b>1,959</b>
	<b>Total</b>	<b>4,700</b>	<b>3,228</b>
	<b>Cash at Bank</b>		
	<b>FC ACCOUNT</b>		
	SBI Thiruchuli -Main FC A/c No.: 33460389778	2,843	14,453
	SBI Thiruchuli -Main FC A/c No.: 33460595124	65,193	2,880
	SBI Thiruchuli -Main FC A/c No.: 33203851237	-	2,581
	Bank-A/c no.4704	-	1,222
	FCRA Designated A/c SBI - CB project balance	7,410	19,313
	FCRA Designated A/c SBI - Other project balance	2,564	2,564
	BAT - SBI - Aruppukottai - 1054	3,147,227	2,638,063
	SBI Thiruchuli -FC Utilisation A/c No: 11409951054	50,838	55,487
		<b>3,276,075</b>	<b>2,736,562</b>
	<b>LC ACCOUNT</b>		
	SBI A/c no - 51145	64,734	15,456
	Pandyan Grama Bank - DM School	22,171	3,246
	Indian Overseas Bank - DM School	1,439	1,263
	PGB, Vilampatti - Childline Sub centre	494	1,613
	SBI A/c no - 46729 - Childline Colab	2,229	6,287
	SBI A/c no - 21515 - APF	2,711,031	-
	TGB, Vilampatti, Swachh Bharath Abhiyan Programme	160	160
		<b>2,802,256</b>	<b>28,025</b>
	<b>Total</b>	<b>6,078,331</b>	<b>2,764,587</b>
	<b>Fixed Deposit</b>	338,979	338,979
	<b>Total</b>	<b>338,979</b>	<b>338,979</b>
	<b>TDS Receivable</b>	16,060	-
	<b>Total</b>	<b>16,060</b>	-
	<b>Grand Total</b>	<b>6,099,091</b>	<b>2,767,815</b>







**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	37,240		37,240
	Grant Received during the year		15,729,260	15,729,260
	Bank Interest		85,326	85,326
	<b>Total</b>	<b>37,240</b>	<b>15,814,586</b>	<b>15,851,825</b>
	<b>Payments</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
	Administration	992,285	-	992,285
	Program Staff	1,166,665	-	1,166,665
	Sponsorship Communication / Monitoring	716,234	-	716,234
	Education (pre/primary/secondary/ vocational/ non formal)	5,691,245	-	5,691,245
	Health & Nutrition	133,586	-	133,586
	Sustainable Livelihood Development	508,287	-	508,287
	Strengthening Community Organisations	1,304,149	-	1,304,149
	CDG Individual	3,844,786	-	3,844,786
	Climate Resilience and Corpen Reduction	1,266,334	-	1,266,334
		<b>15,623,571</b>	-	<b>15,623,571</b>
	Purchase of Xerox Machine		55,000	55,000
	Purchase of Computer		41,300	41,300
	Purchase of Computer		55,700	55,700
	<b>Sub Total</b>	<b>15,623,571</b>	<b>152,000</b>	<b>15,775,571</b>
	<b>Closing Balance</b>	76,254		76,254
	<b>Total</b>	<b>15,699,825</b>	<b>152,000</b>	<b>15,851,825</b>

<b>Schedule: C</b>	<b>British Asian Trust</b>			
	<b>Particulars</b>	<b>Opening</b>	<b>Receipts</b>	<b>Total</b>
	Opening Balance	2,638,738		2,638,738
	Grant Received during the year	-	5,181,479	5,181,479
	Bank Interest	-	52,517	52,517
	<b>Sub Total</b>	<b>2,638,738</b>	<b>5,233,996</b>	<b>7,872,734</b>
	<b>Total</b>	<b>2,638,738</b>	<b>5,233,996</b>	<b>7,872,734</b>
	<b>Payments</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
	<b>Administrative</b>			
	Personnel Cost	352,782	-	352,782
	Fringe Benefits	41,024	-	41,024
	Travel Costs	43,864	-	43,864
	<b>Program</b>			
	Personnel Cost	965,272	-	965,272
	Fringe Benefits	141,437	-	141,437
	Travel Costs	243,594	-	243,594
	Children & Adolescents Empower	2,309,908	-	2,309,908
	Strengthening Community Groups	49,709	-	49,709
	Livelihood Support	213,485	-	213,485
	Workers & Migrants Welfare	65,787	-	65,787
	District Level Consultation with CR	17,950	-	17,950
	Admin Expenditure	279,748	-	279,748
	<b>Sub Total</b>	<b>4,724,560</b>	-	<b>4,724,560</b>
	<b>Closing Balance</b>	3,148,174		3,148,174
	<b>Total</b>	<b>7,872,734</b>	-	<b>7,872,734</b>



**FOREIGN CONTRIBUTION ACCOUNT**

**Schedules forming part of the financial statements**

Schedule: D Others				
	Particulars	Opening	Receipts	Total
	Opening Balance	58,051		58,051
	Transferred from Project fund		-	3,850
	<b>Total</b>	<b>58,051</b>	<b>-</b>	<b>61,901</b>
	Payments	Revenue	Capital	Total
	Programme Expenses	8,499	-	8,499
	<b>Sub Total</b>	<b>8,499</b>	<b>-</b>	<b>8,499</b>
	Closing Balance	53,402	-	53,402
	<b>Total</b>	<b>61,901</b>	<b>-</b>	<b>61,901</b>





**LOCAL CONTRIBUTION ACCOUNT**

**Schedules forming part of the Receipts & Payments and Income & Expenditure Account for the year 2022-23**

(₹)

Schedule : E	Devanesan Memorial Nursery & Primary School	31.03.2023	31.03.2022
	<b><u>Receipts:</u></b>		
	Fees Collection	-	131,500
	Book and Notes	-	17,100
	Transfer Certificate	-	1,200
	Fixed deposit Interest	-	13,656
	R.T.E Receipts from Government	-	120,053
	Bank Interest	19,101	625
	<b>Total</b>	<b>19,101</b>	<b>284,134</b>
	<b><u>Payments</u></b>		
	Teaching Staff Salary	-	108,000
	Building Maintenance	-	9,013
	Vehicle Fuel & Maintenance	-	3,952
	Note Books & Teaching Aids	-	7,350
	Miscellaneous Expenses	-	8,250
	School Land Rent	-	18,000
	Electricity	-	19,144
	Telephone	-	9,600
	Xerox & Courier	-	460
	Inverter Maintenance	-	2,200
	Medical Checkup & Sanitary expenses	-	2,353
	School Renewal Related Expenses	-	7,730
	<b>Sub Total</b>	-	<b>196,052</b>
	EPF Payable	-	2,646
	Sundry Debtors	-	95,800
	<b>Total</b>	-	<b>294,498</b>
<b>Schedule : F</b>	<b>Staff Welfare</b>	<b>31.03.2023</b>	<b>31.03.2022</b>
	<b><u>Receipts:</u></b>		
	EPF Employees Contribution	464,844	386,875
	EPF Organisation Contribution	727,299	450,895
	ESI Employees Contribution	38,100	-
	ESI Organisation Contribution	8,880	-
	Staff Gratuity - Received from LIC	147,692	121,154
	<b>Total</b>	<b>1,386,815</b>	<b>958,924</b>
	<b><u>Payments</u></b>		
	EPF	1,227,229	878,291
	ESI	32,284	-
	Staff Gratuity	132,492	167,592
	<b>Total</b>	<b>1,392,005</b>	<b>1,045,883</b>



**LOCAL CONTRIBUTION ACCOUNT**

**Schedules forming part of the Receipts & Payments and Income & Expenditure Account for the year 2022-23**

		(₹)	
Schedule : G	Integrated Child Protection - Childline Sub Centre	31.03.2023	31.03.2022
	<b><u>Receipts:</u></b>		
	Govt of India through Child Line India Foundation	561,459	350,118
	Bank Interest	2,604	4,423
	<b>Sub Total</b>	<b>564,063</b>	<b>354,541</b>
	Program Advance taken from Speech Local Account	35,000	55,500
	Audit Fee Payable	-	4,130
	Staff Salary Payable	-	65,400
	Office Rent Payable	-	3,600
	<b>Total</b>	<b>599,063</b>	<b>483,171</b>
	<b><u>Payments</u></b>		
	Honorarium	378,000	315,000
	Administrative Expenses	52,415	111,377
	Facilitation Cost	59,830	16,668
	Client Related Expenses	29,224	25,497
	Bank Charges	202	122
	<b>Sub Total</b>	<b>519,671</b>	<b>468,664</b>
	Program Advance settled	7,000	-
	Audit Fee Paid	4,130	-
	Staff Salary Paid	65,400	-
	Office Rent Paid	3,600	-
	<b>Total</b>	<b>599,801</b>	<b>468,664</b>
Schedule : H	Integrated Child Protection - Childline Colab	31.03.2023	31.03.2022
	<b><u>Receipts:</u></b>		
	Govt of India through Child Line India Foundation	1,314,003	-
	Grant Received - 2020 - 21	-	616,130
	Grant Received - 2021 - 22	-	359,000
	Bank Interest	4,058	3,751
	<b>Sub Total</b>	<b>1,318,061</b>	<b>978,881</b>
	Program Advance taken from Speech Local Account	303,000	378,000
	Salary Payable	-	182,000
	Audit Fee Payable	-	5,900
	Travel (Outreach) Payable	-	23,293
	Office Rent Payable	-	5,000
	<b>Total</b>	<b>1,621,061</b>	<b>1,538,881</b>





**LOCAL CONTRIBUTION ACCOUNT**

**Schedules forming part of the Receipts & Payments and Income & Expenditure Account for the year 2022-23**

(₹)

Schedule : H	Integrated Child Protection - Childline Colab	31.03.2023	31.03.2022
	<b>Payments</b>		
	Honorarium	880,000	693,000
	Administrative Expenses	152,655	147,315
	Travel	117,871	89,323
	Client Related Expenses	13,265	50,207
	Open House	6,865	820
	Bank Charges	105	26
	Audit Fee Payable	-	5,000
	<b>Sub Total</b>	<b>1,170,761</b>	<b>985,691</b>
	Program Advance settled	238,050	78,500
	Salary Paid	182,000	-
	Audit Fee Paid	5,900	-
	Travel (Outreach) Paid	23,293	-
	Office Rent Paid	5,000	293,000
	<b>Total</b>	<b>1,625,004</b>	<b>1,357,191</b>
Schedule : I	APPI	31.03.2023	31.03.2022
	<b>Receipts:</b>		
	Grant Received	7,248,000	-
	Bank Interest	103,935	-
	<b>Total</b>	<b>7,351,935</b>	<b>-</b>
	<b>Payments</b>		
	Staff Salary	3,188,335	-
	Administrative Expenses	197,713	-
	Travel	233,595	-
	Programme Activity Expenses	950,456	-
	<b>Sub Total</b>	<b>4,570,100</b>	<b>-</b>
	Purchase of Laptop, Printer & Scanner	70,805	-
	<b>Total</b>	<b>4,640,904</b>	<b>-</b>



**LOCAL CONTRIBUTION ACCOUNT**

**Schedules forming part of the Receipts & Payments and Income & Expenditure Account for the year 2022-23**

		(₹)	
Schedule : J	Others	31.03.2023	31.03.2022
	<b>Receipts:</b>		
	Bank Interest	1,088	529
	Grant - Mallankinaru Toilet construction	439,040	-
	Grant Received - Child Line Sports Event	43,800	-
	Sanitation first study	63,900	-
	Members Supscription	4,000	4,500
	Receipt - Peoples Contribution	681,500	1,034,000
	Training Centre - Rent	283,000	47,000
	Miscellaneous Receipt	1,000	31,900
	<b>Sub Total</b>	<b>1,517,328</b>	<b>1,117,929</b>
	Program Advances settled	-	10,000
	HEF Account	-	-
	Child Line Colab	218,000	293,000
	Child Line Sub Centre	7,000	-
	Staff Advances settled	30,000	-
	<b>Total</b>	<b>1,772,328</b>	<b>1,420,929</b>
	<b>Payments</b>		
	Bank Charges	1,657	3,176
	Childline Sports Event Programme	45,185	-
	Care Taker Salary	-	77,000
	Staff Salary (NABARD)	-	9,900
	Staff Salary Payment	509,899	411,560
	Watchman Salary	84,000	95,000
	Office Assistant Salary	96,000	96,000
	Staff medical insurance	9,476	-
	Office Maintenance	35,050	14,430
	Miscellaneous Expenses	-	200
	Vehicle Maintenance	35,564	13,285
	Poultry Promotion Assistance	20,000	-
	Sanitation first study	70,525	-
	School Toilet Construction	453,265	-
	Training Programme Expenses	4,800	33,100
	Travel Expenses	4,000	-
	Rent and Electricity	-	84,000
	<b>Sub Total</b>	<b>1,369,421</b>	<b>837,651</b>
	Program Advances given	-	85,000
	Child Line Colab	282,950	378,000
	Child Line Sub Centre	35,000	55,500
	Staff Advances given	30,000	-
	<b>Total</b>	<b>1,717,371</b>	<b>1,356,151</b>







Schedule : K Fixed Assets and Depreciation									( ₹ )
S. No.	Description	WDV as on 01-04-2022	Addition		Deletion	Gross Value as on 31-03-2023	Depreciation		WDV as on 31-03-2023
			More than 180 days	Less than 180 days			Rate	Amount	
I	Land & Building								
	FC Assets								
1	Training Centre Land	241,748	-	-	-	241,748	-	-	241,748
2	Dept. Store Land	148,500	-	-	-	148,500	-	-	148,500
3	Training centre - Building	309,646	-	-	-	309,646	10%	30,965	278,681
4	Education Centre Building	251,191	-	-	-	251,191	10%	25,119	226,072
5	Councelling Centre	128,494	-	-	-	128,494	10%	12,849	115,645
6	Guest Room	187,473	-	-	-	187,473	10%	18,747	168,726
	LC Assets								
7	Land	60,526	-	-	-	60,526	0%	-	60,526
8	Counselling Centre	129,052	-	-	-	129,052	10%	12,905	116,147
9	School Building	330,765	-	-	-	330,765	10%	33,076	297,688
	Sub Total	1,787,395	-	-	-	1,787,395		133,662	1,653,733
II	Furniutre & Fittings								
	FC Assets								
10	Furniture & Fittings	314,616	-	-	-	314,616	10%	31,462	283,154
11	Furni. for Class Room	27,412	-	-	-	27,412	10%	2,741	24,671
12	White Board	1,868	-	-	-	1,868	10%	187	1,681
13	Filling Cupboard	12,170	-	-	-	12,170	10%	1,217	10,953
14	Shamiyana	45,659	-	-	-	45,659	10%	4,566	41,093
	LC Assets	-				-		-	-
15	Furniture & Fittings	10,255	-	-	-	10,255	10%	1,025	9,229
	Sub Total	411,980	-	-	-	411,980		41,198	370,782
III	Office Equipments								
	FC Assets								
16	Office Equipments	17,738	-	-	-	17,738	15%	2,661	15,077
17	LCD Projector	207,312	-	-	-	207,312	15%	31,097	176,215
18	Audio Visual Equip.	10,469	-	-	-	10,469	15%	1,570	8,899
19	Motor Cycle	8,080	-	-	-	8,080	15%	1,212	6,868
20	Air Conditioner	47,841	-	-	-	47,841	15%	7,176	40,665
21	Mobile & Telephone	111,744	-	-	-	111,744	15%	16,762	94,982
22	Digital Camera	100,416	-	-	-	100,416	15%	15,062	85,354
23	Stabilizer	1,377	-	-	-	1,377	15%	207	1,170
24	Refrigerator	1,018	-	-	-	1,018	15%	153	865
25	Filing Racks	1,293	-	-	-	1,293	15%	194	1,099
26	Video Camera	22,482	-	-	-	22,482	15%	3,372	19,110
27	Video Editing System	6,388	-	-	-	6,388	15%	958	5,430
28	Xerox Machine	20,306	55,000	-	-	75,306	15%	11,296	64,010
29	Inverter	26,898	-	-	-	26,898	15%	4,035	22,863

Note : Depreciation provided @ 50% of the normal rate of depreciation for the assets purchased after September 2022



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

Schedule : K Fixed Assets and Depreciation									( ₹ )
S. No.	Description	WDV as on 01-04-2022	Addition		Deletion	Gross Value as on 31-03-2023	Depreciation		WDV as on 31-03-2023
			More than 180 days	Less than 180 days			Rate	Amount	
30	Solar Light	15,473	-	-	-	15,473	15%	2,321	13,152
31	Generator	80,460	-	-	-	80,460	15%	12,069	68,391
32	P A System	9,095	-	-	-	9,095	15%	1,364	7,731
33	Television	11,784	-	-	-	11,784	15%	1,768	10,016
34	Water Heater	5,811	-	-	-	5,811	15%	872	4,939
35	Jet Motor	3,057	-	-	-	3,057	15%	459	2,598
	<b>LC Assets</b>								
36	Audio Visual	1,924	-	-	-	1,924	15%	289	1,635
37	Solar Lights	6,490	-	-	-	6,490	15%	973	5,516
38	Inverter	2,150	-	-	-	2,150	15%	323	1,828
39	Computer	5,066	70,805	-	-	75,871	40%	30,348	45,523
40	Digital Camera	4,057	-	-	-	4,057	15%	609	3,449
	<b>Sub Total</b>	<b>728,729</b>	<b>125,805</b>	<b>-</b>	<b>-</b>	<b>854,534</b>		<b>147,148</b>	<b>707,386</b>
<b>IV</b>	<b>Vehicles</b>								
	<b>FC Assets</b>								
41	Vehicle	3,918	-	-	-	3,918	15%	588	3,330
42	Two Wheeler	203,952	-	-	-	203,952	15%	30,593	173,359
43	Vehicle - Scorpio	51,385	-	-	-	51,385	15%	7,708	43,677
	<b>LC Assets</b>								
44	Scorpio TN 59 BF 8807	311,841	-	-	-	311,841	15%	46,776	265,065
	<b>Sub Total</b>	<b>571,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>571,096</b>		<b>85,664</b>	<b>485,432</b>
<b>V</b>	<b>Computer</b>								
	<b>FC Assets</b>								
45	Computer	44,293	97,000	-	-	141,293	40%	56,517	84,776
46	Printer	118	-	-	-	118	40%	47	71
47	Laptop	66,401	-	-	-	66,401	40%	26,560	39,841
	<b>Sub Total</b>	<b>110,812</b>	<b>97,000</b>	<b>-</b>	<b>-</b>	<b>207,812</b>		<b>83,125</b>	<b>124,687</b>
	<b>Total</b>	<b>3,610,012</b>	<b>222,805</b>	<b>-</b>	<b>-</b>	<b>3,832,817</b>		<b>490,797</b>	<b>3,342,020</b>

Note : Depreciation provided @ 50% of the normal rate of depreciation for the assets purchased after September 2022







**FOREIGN CONTRIBUTION ACCOUNT**

Schedule forming part of the financial statements

**Schedule : L Unutilised Specific Project Fund**

S. No.	Name of the Donor & Project	Project Balance as on 01-04-2022	Receipts				Total	Utilised			Inter Project Transfer	Project Balance as on 31-03-2023
			Grant Received	Bank Interest	Transfer from General Fund	Other Income		Revenue	Capital	Total		
EC Project Fund												
Welfare of Children												
Welfare of Children												
2	Retrieving Hope for Child Rights	37,240	15,729,260	85,326	-	-	15,851,825	15,623,571	152,000	15,775,571	-	76,254
	FREEDOM FUND											
	Prevention of Enslavement of Adolescent Girls and Young Women	2,581	-	32	-	-	2,613	-	-	-	(2,613)	-
3	Grand Challenges	1,222	-	15	-	-	1,237	-	-	-	(1,237)	-
4	British Asian Trust	2,638,738	5,181,479	52,517	-	-	7,872,734	4,724,560	-	4,724,560	-	3,148,175
	Total	2,679,780	20,910,739	137,890	-	-	23,728,409	20,348,131	152,000	20,500,131	(3,850)	3,224,429

**LC Project Fund**

<b>1</b>	Childline India Foundation - Subcentre	1,887	561,459	2,604	-	565,950	592,801	-	592,801	-	(26,851)
<b>2</b>	Childlind India Foundation - Colab	7,164	1,314,003	4,058	-	1,325,225	1,386,954	-	1,386,954	-	(61,729)
<b>3</b>	APF	-	7,248,000	103,935	-	7,351,935	4,570,100	70,805	4,640,904	-	2,711,031
	<b>Total</b>	<b>9,051</b>	<b>9,123,462</b>	<b>110,597</b>	<b>-</b>	<b>9,243,110</b>	<b>6,549,855</b>	<b>70,805</b>	<b>6,620,660</b>	<b>-</b>	<b>2,622,450</b>

**Schedule : M General Fund**

		Amount	
<b>Opening Balance as on 01-04-2022</b>		<b>71,097</b>	
Add: Excess of Income Over Expenditure		3,352,607	
Add: Adjustment of Opening Balance		3,423,705	
Add: Transfer from Capital Fund		3,500	
Add: Transfer from project Fund		267,995	
<b>Closing Balance as on 31-03-2023</b>		<b>(3,167,099)</b>	
		528,101	



**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 J & M 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: 26.06.2023**

**UDIN: 23026619BGUAYC6644**



*For Charles Fernando & Co  
Chartered Accountants*

*N. Charles Fernando  
Proprietor  
FERNANDO & CO.*