



INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION,
MADURAI**

Report on the Financial Statements

We have audited the accompanying financial statements of **CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI** which comprise the Balance Sheet as at 31 March 2023, & the Statement of Income and Expenditure 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 of the Society in accordance with the Accounting Standards issued by The ICAI. This responsibility includes the design, implementation and maintenance of internal control 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. An audit involves performing procedures to obtain audit evidence about the amounts and 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 control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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:

- i. in the case of the balance sheet, of the state of affairs of the Society as at 31 March 2023;
- ii. in the case of the statement of Income and Expenditure, Excess of the Expenditure for the year ended on that date;

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants



P. Arockiasamy
P. Arockiasamy

Partner

Membership No.018348

UDIN : 23018348BGREFM1575

Place : Madurai

Date : 01.09.2023

CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI-14.
 BALANCE SHEET AS AT MARCH 31, 2023

	As at March 31, 2023
Liabilities	
General Fund	1
Revolving Fund (Balane as on 01.04.2022)	161,729
Emporium Account	16,328
Tax Deducted at Source - Collected	10,042
	<u>16,124,910</u>
Assets	
Fixed Assets	3
EB Deposits	4
Programme Advance	5
Fixed Deposits	6
	<u>8,322,441</u>
	<u>62,050</u>
	<u>1,051,728</u>
	<u>5,230,573</u>
(As per Last Balance Sheet)	
Rent Advance	15,000
TDS Refund Due	7
	<u>64,780</u>
Closing Balance	<u>8</u>
Cash on Hand	3,157
Cash at Bank	<u>1,375,181</u>
	<u>1,378,338</u>
	<u>16,124,910</u>

This is the Balance Sheet referred to in our report of even date

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants

P. Arockiasamy
 P. Arockiasamy



Partner

Membership No.018348

UDIN : 23018348BGREFM1575

Place : Madurai

Date :01.09.2023

Chief Functionary

Treasurer



CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI-14.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

		Year Ended March 31, 2023
Income	Schedule	Rs.
FC-Voluntary Contribution Received for -		
Projects & Programmes	10	4,732,107
Local Income	11	4,460,176
Interest Income	12	485,010
		<hr/> <u>9,677,293</u>
Expenditure		
Foreign Contribution Expenses		
Rural Development	14	4,921,236
Awareness /Seminars and Meetings	15	1,274,829
Any Other Activities	16	2,054,359
Administration Expenses	17	<u>422,931</u> 8,673,355
Local Fund Expenses	18	4,047,654
Depreciation	3	501,082
		<hr/> <u>13,222,091</u>
Excess of Expenditure Over Income		(3,544,798)

This is the Income and Expenditure Account referred to in our report of even date.

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants

P.Arockiasamy

Partner

Membership No.018348

UDIN : 23018348BGREFM1575

Place : Madurai

Date : 01.09.2023



Vice President

Chief Functionary

Treasurer



CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI-14.
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

For Arockiasamy & Charles
Firm Registration Number : 018079S
Chartered Accountants

J. A. Arockiasamy
P. Arockiasamy
Partner

Dr. Maria Jenny
P. Arockiasamy

Mr. Anochasany
Partner
Membership No. 018348
UDIN : 23018348BGR

Place : Madurai
Date : 01.09.2023

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Treasurer

CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI-14.

SCHEDULES FORMING PART OF ACCOUNTS

Schedule - 3 Fixed Assets

S.No	Particulars	Balance as on 01.04.2022	Addition During the Year	Sales during the year	Write off during the year	Total	Depreciation	Balance as on 31.03.2023
A Foreign Contribution Account								
I	Land							
2	Ponnani Centre-Land (F C)	1,260,835				1,260,835		1,260,835
3	Tsunami Centre-Land	571,587				571,587		571,587
II	Buildings							
1	Buildings	362,236				362,236	5%	18,112
2	Tsunami Centre-Building	878,785				878,785	5%	43,939
3	Food Processing Building	464,075				464,075	5%	23,204
4	IGINP Centre Building	721,119				721,119	5%	36,056
III	Tank Construction					0		0
1	Water Tank Construction							
1	Work	267,090				267,090	5%	13,355
IV	Fencing Work					0		0
1	Fencing Work	521,088				521,088	5%	26,054
V	Borewell, Motors & Tank					0		0
1	Borewell Kadavur Centre	32,576				32,576	5%	1,629
2	Well Deepening	27,279				27,279	15%	4,092
3	Submerger Motor	68				68	25%	17
4	Texmo Motor Kadavur Centre	2,795				2,795	20%	559
VI	Furniture & Fittings					0		0
1	Furniture & Fittings	127,866				127,866	10%	12,787
2	Wooden Almyrah	3,751				3,751	10%	375
VII	Other Equipments							
1	Fire Extinguishers	19				19	25%	5
2	Charka	5,125				5,125		0
4	Generator Kadavur Centre	5,873				5,873	15%	881
5	Vaccum Cleaner Kadavur Cen	1,839				1,839	15%	276
6	Gas Lamp	123				123	10%	12
7	Sound System	16,770				16,770	25%	4,193
8	Fan	10,785				10,785	25%	2,696
9	Grinding Machine	153,656				153,656	25%	38,414
10	Handloom Weaving Machine	253,334				253,334	15%	38,000
VIII	Computer System & LCD							
1	Computer System	77,938				77,938	25%	19,485
2	LCD Projector and Screen	47,037				47,037	20%	9,407
3	Acer - Laptop	1,409				1,409	20%	282
4	HP -Laptop	83,108				83,108	25%	20,777
5	Printer	34,290				34,290	25%	8,573
IX	Utensils & Kitchen Items							
1	Utensils	2,440				2,440	10%	244
2	Grinder	1,571				1,571	15%	236
3	Refrigerator	4,016				4,016	15%	602
4	Energy Savings Cools	1,879				1,879	20%	376
Total - A		5,942,362	0	0	0	5,942,362	324,636	5,617,726



B Local Contribution Account						
I	Land					
1	Kadavur (Local)	231,938		231,938		231,938
II	Buildings					
1	Buildings	1,500,656		1,500,656	5%	75,033
2	Compound Wall					
2	Construction(LC)	105,018		105,018	5%	5,251
III	Tank Construction			0		0
1	Water Tank Construction					
1	Work	41,876		41,876	5%	2,094
2	Septick Tank Construction	228,060	25,000	253,060	5%	12,653
IV	Borewell, Motors & Tank			0		0
1	Borewell Kadavur Centre	5,738		5,738	5%	287
2	Compressor Motor	1,684		1,684	20%	337
	Watertank -Sintex 3 Kadavur					
	Centre	2,395		2,395	10%	239
4	Texmo Motor	6,776		6,776	20%	1,355
V	Electrical Fittings			0		0
1	Electrical Fittings	5,951		5,951	10%	595
2	Electrification	2,019		2,019	10%	202
3	Orient Water Heater		43,000	43,000	10%	4,300
4	IGINP Electrical	600		600	10%	60
	Furniture & Fittings					
1	Furniture & Fittings	82,209	110,000	192,209	10%	19,221
2	Bamboo Chair		209,500	209,500	10%	20,950
3	Duroflex Bed & Pillows		43,800	43,800	10%	4,380
4	Duroflex Bed & Pillows					
	Kadavur Centre	19,423		19,423	15%	2,913
	Wooden Cots Kadavur					
5	Centre	8,388		8,388	10%	839
6	Steel Cots Kadavur Centre	71,332		71,332	15%	10,700
VI	Other Equipments			0		0
1	Tools	44		44	10%	4
	Solar Water Heater Kadavur					
2	Centre	1,991		1,991	20%	398
3	Ladder Kadavur Centre	529		529	20%	106
4	Fan Kadavur Centre	6,208		6,208	15%	931
	Sound System, Amplifir &					
5	Cable	9,576		9,576	15%	1,436
6	Computer System	2,182		2,182	25%	545
VII	Utensils & Kitchen Items					
1	Grinder	43		43	20%	9
2	Kitchen Utensils	15,021	64,209	79,230	10%	7,923
3	Mixie	1,701		1,701	15%	255
4	Aqua Water System	19,806		19,806	10%	1,981
VIII	Library			0		0
	Library Books Kadavur					
1	Centre	14,489		14,489	10%	1,449
	Total - B	2,385,652	495,509	2,881,161	176,446	2,704,715
	Total A +B	8,328,014	495,509	0	0	501,082
				8,823,523	0	8,322,441



AROCKIASAMY & CHARLES
EZ.VARAPRADHA
VASUDHARA
ANDALPURAM
NADURAI
CHARtered ACCOUNTANTS *
523 002

CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI-14.

SCHEDULES FORMING PART OF THE ACCOUNTS

		As at March 31, 2023
Schedule - 1 General Fund	Rs.	Rs.
Balance as on 01.04.2022	19,481,609	
Less : Excess of Expenditure Over Income	<u>(3,544,798)</u>	15,936,811
		<u>15,936,811</u>

Schedule - 4 EB Deposit

Balance as on 01.04.2022	62,050
	<u>62,050</u>

Schedule -5 Programme Advance -Assets	Balance as on 01.04.2022	Paid	Refunds	Balance as on 31.03.2023
FC Account				
Mr.Rajesh	3,100			3,100
Mr.Biju	65,000	62,252		2,748
Mr.Suriyakumar	150,464	141,378		9,086
Mr.T.K. Vinodkumar	4,051	551,982	556,033	-
Mr.Avani Kumar	6,492		6,492	0
Mrs.Pothiyalagi	400	1,000	1,400	-
Mr.Jacob Oommen	100,000		100,000	-
Mr.Kaliyaperumal	48,000		48,000	-
Mr.Kuppuballaji	13,800		13,800	-
Mr.R.Navaneethakrishnan		76,832	63,838	12,994
Local Account				
Mr.Madhusuthanan - Kerala	20,000		20,000	-
Mr. T.K. Vinodkumar	0	61,247	37,447	23,800
M/s. Prayog Samaj A Sevi Sanstha	0	1,000,000		1,000,000
Thanraj	30,000		30,000	-
M/s.Mind Trust	5,797	345905	351702	-
	228,540	2,255,530	1,432,342	1,051,728



CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI-14.
SCHEDULES FORMING PART OF THE ACCOUNTS

As at
March 31, 2023

Schedule -6 Fixed Deposit (Annexure -I)

Balance as on 01.04.2022	9,078,841
Add : Invested During the year	210,867
	<hr/>
	9,289,708
Less : Matured During the year	(4,059,135)
	<hr/>
	5,230,573
	<hr/>
	5,230,573

Schedule - 7 TDS Refund Due

Balance as on 01.04.2022	88,643
Add : During the year	63,477
	<hr/>
	152,120
Less : Refund During the year	(87,340)
	<hr/>
	64,780

Schedule - 8 Closing Balance

	Cash	Bank	Total
FC Account	2,910	1,128,349	1,131,259
Local Account	247	246,832	247,079
	<hr/>	<hr/>	<hr/>
	3,157	1,375,181	1,378,338



CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI - 14.
SCHEDULE FORMING PART OF ACCOUNTS

	Year Ended March 31, 2023	
	Rs.	Rs.
Schedule - 9 Opening Balance	Cash	Bank
FC Account	797	1,775,709
Local Account	190	81,882
	987	1,857,591
		1,858,578
Schedule - 10 FC - Voluntary Contribution		
Received for Projects & Programmes		
Awareness /Seminars and Meetings		
Amis Du Mercy Home-Belgium		319,272
CESCI Support Association-Switzerland		1,972,560
Asia Democracy Network -South Korea		32,320
The International Gandhian Institut - Canada		733,792
James Fazy -Switzerland		85,603
JOHANN UND CORDULA STOFFEL -Switzerland		263,010
Asia Democracy Network South Korea	<u>1,325,550</u>	4,732,107
		<u>4,732,107</u>
Schedule - 11 Local Income Received		
Grant Received for Non Violent Economy Program		1,852,758
Programme Contributions		2,589,878
Hundiyal Collections		15,890
Board Membership fees	<u>1,650</u>	4,460,176
		<u>4,460,176</u>
Schedule - 12 Interest Income	Savings Bank	Fixed Deposit
FC Account	47,492	93,652
Local Account	32,598	305,308
Income Tax Refund Interest		5,960
	80,090	398,960
		485,010
Schedule - 13 Programme Advances (FC & Local)	Paid	Refunds
FC Account		
Mr.Rajesh	3,100	
Mr.T.K. Vinodkumar	551,982	556,033
Mr.Biju	65,000	62,252
Mrs.Pothiyalagi	1,000	1,400
Mr.R.Navaneethakrishnan	76,832	63,838
Mr.Jacob Oommen		100,000
Mr.Suriyakumar	150,464	141,378
Mr.Avani Kumar		6,492
Mr.Kaliya Perumal		48,000
Mr.Kuppuswamy		13,800
Local Account		
Mr. Madhusudhanan - Kerala		20,000
Thanraj		30,000
Mr. T.K. Vinodkumar	61,247	37,447
Prayog Samaj A Sevi Sanstha	1,000,000	
M/s.Mind Trust	345905	351702
	2,255,530	1,432,342



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CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI - 14.
 SCHEDULE FORMING PART OF ACCOUNTS

Year Ended
 March 31,2023

Schedule - 14 Rural Development

	List	
Rural Development	1	350,000
Village Programmes	2	457,842
Promotion of Nonviolent Economy	3	1,379,691
AHIMSA SANTHAI	4	1,854,003
Followup of Non Violent Economy Prog.	5	125,434
Maja Award	6	210,207
South India Co-Ordination	7	<u>544,059</u>
		4,921,236

4,921,236

Schedule - 15 Awareness /Seminars and Meetings

Theater Training / Travelling Expenses	585,112	
Youth Leadership Training	255,198	
Meeting / Seminar in Land & Livelihood	<u>434,519</u>	1,274,829

1,274,829

Schedule - 16 Any Other Activities

Promotion of Peace & Nonviolence (Germany)	8	1,990,955	
Rehabilitation of Bonded Labour	9	<u>63,404</u>	2,054,359
			<u><u>2,054,359</u></u>

Schedule - 17

Administration Expenses (FC)

Audit Fee	20,000	
Guest Hospitality	10,174	
Bank Commission Charges	13,449	
Computer Maintenance	8,800	
FC Online Filing Expenses	20,000	
Income Tax E-Filing Expenses	5,000	
Internet, Postage & Communication	58,550	
Accounting Fee	59,000	
Miscellaneous Expenses	8,025	
Centre Maintenance	104,430	
Travelling Expenses	35,566	
Consultancy Fees	20,000	
Electricity Charges	<u>59,937</u>	422,931
		<u><u>422,931</u></u>



CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI - 14.
 SCHEDULE FORMING PART OF ACCOUNTS

Year Ended
 March 31, 2023

Schedule - 18 Local Fund Expenses

A) Center Maintenance

Building Maintenance	276,643
Center Maintenance	281,764
Furnitures Repairing& Maintenance	25,500
Vehicle Maintenance	3,193
Computer Maintenance	12,660
Power Maintenance	87,026
Garden Maintenance	50,285
	<u>737,071</u>

B) Programme Expenses

AHIMSA SANTHAI

Award Money	60,000
Admin. Miscellaneous / Stationery Expen	54,070
Inaguration / Decoration	66,775
Guest Food / Officce Expenses	23,817
Venue Cleaning / Materials	10,850
Volunteers Expenses	63,046
Water Supply	1,000
Workshop / Training	30,780
Mementos Expenses	9,860
Publicity (Promotional Materials & Media Out Rea)	512,853
Venue Management - Ambiance, Roof,Carpet,Stall	345,938
Logistics - Accomodation(Hotel/lodge/Hall Etc)	403,365
Food Expenses	104,943
Travel - Guest	57,344
Sessions, Workshops	813
Yatra Expenses	28,199
Coordination Expenses	10,000
Food and Accomodation Expenses	19,475
Travelling Expenses	154,993
Celebrations Expenses	47,365
Cleaning Materials	30,950
Guest Hospitality	15,021
Media Promotional Work	8,900
Medical Support	20,000
Miscellaneous	2,697
Training / Meeting	20,000
Traininng Food, Groceries, Veteables, Milk, Exp.	625,431
Transportation	24,420
Volunteers Monthly Meetings	2,750
	<u>2,755,655</u>
CULTURAL EVENTS	
Travel	61,248
Honorarium	15,000
Light and Sounds	200
Cultural team Expenses	236,512
	<u>312,960</u>



Year Ended
March 31, 2023

C) Administration Expenses

Accounting Fee	12,500		
Audit Fees	10,000		
Bank Charges	1,085		
Communication	23,438		
Documentation Expenses	10,000		
Educational Training	1,000		
Property Tax	1,690		
Salaries	102,969		
Printing & Stationery, Xerox	19,738		
Tax & Insurance	22,481		
TDS Late Interest	71		
Travel Expenses	36,996	241,968	4,047,654
			4,047,654

Schedule - 19 Capital Expenditure**Local Account**

Bamboo Chair	209,500		
Duroflex Bed & Pillows	43,800		
Furniture & Fittings	110,000		
Kitchen Utensils	64,209		
Orient Water Heater	43,000		
Septick Tank Construction	25,000	495,509	
			495,509



CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI - 14.
SCHEDULE FORMING PART OF ACCOUNTS

**Year Ended
March 31, 2023**

Rural Development – Economic

List - 1 Rural Swavalamban Forum General

Support for Women Economic Activity 350000

350000

350,000

List No.2 Village Programmes

Admin & Audit Fees	4,000
Women's Group Meeting Expenses	7,730
Village Festival Celebration Expenses	3,612
Children Centered Programme	17,000
Youth Federation Meetings	92,221
Stipend for Volunteers	112,700
Stipend for Art & Culture Trainer	66,000
Program Co-Ordinator	82,600
Resource Person	10,000
Children's Camp	53,250
Festival at CESCI Campus	8,729
	457,842

457,842

List No.3 Formation of Nonviolent Economy

Non Violent Economy Coordination

Auditor Fee	12,500
Co-Ordinator Salary	180,000
Stipend	95,000
Publicity Materials	1,941
Computer Maintenance	15,600
Staff Salaries	998,628
Printing, Stationeries & Xerox Expenses	25,854
Office & Admin Expenses	50,168
	1,379,691

1,379,691



CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI - 14.
SCHEDULE FORMING PART OF ACCOUNTS

	Year Ended March 31, 2023	Rs.	Rs.
List No.4 AHIMSA SANTHAI			
Coordintion & Communication	10,000		
Inaguration / Decoration	9,907		
Office Admin, Stationery,Xerox, Printing	5,619		
Stage (Light & Sounds)	109,000		
Yatra Expenses(Yatra + Support to Yogas)	5,957		
Food Expenses	61,942		
Logistic / Accomodation / Venue Mag	1,203,033		
Publicity Materials / Ahimsha Santhai	81,561		
Volunteers Exp.	1,660		
Drinking Water	14,560		
Books & Momentos & Bags	19,468		
Security	2,400		
Transport	319,910		
Cleaning Materials	250		
Cultural Group Team Food & Accomodation	8,736	1,854,003	
			1,854,003

List No.5 Followup of Non Violent Economy Prog.

Stipend Co-Ordinator	80,000	
Stipend Field Associate	27,000	
Travelling Expenses	18,434	125,434
		125,434

List No.6 Maja Award

Award Money	55,000	
Travel	101,757	
Citation / Shawl	7,100	
Prog. Management Expenses	46,350	210,207
		210,207

List No.7 South India Co-Ordination

Admin & Audit Fees	12,500	
Traveling Expenses	136,559	
Salary for Co-Ordinator	260,000	
Stipend to Field Associate	135,000	544,059
		544,059



**CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI - 14.
SCHEDULE FORMING PART OF ACCOUNTS**

**Year Ended
March 31, 2023**
Rs.

List No. 8 Pramotion of Peace & Nonviolence (Germany)

Exposuresal Visit	357,926
Peace Club Children Motivation Training	36,273
PNV Teachers Meeting	13,400
South India Network Workshop / Training /Meeting	159,942
Travelling Allowance / Expenses	457,071
Field Associate	495,000
Travelling Expenses visit	219,043
Non Violente Economy workshop	246,135
Workshop / Training / Natural Colour	6,165
	<u>1,990,955</u>

List No.9 Rehabilitation of Bonded Labourer

Stipend - Coordinator	10,000
Travelling Expenses	3,400
COVID-19 Rehabilitation Support	<u>50,004</u>
	<u>63,404</u>
	<u>63,404</u>



CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION,KADAVUR,MADURAI-14.

Annexure -1

DETAILS OF FIXED DEPOSITS AS ON 31.03.2023

Indian Overseas Bank	0001316	20.03.2022	560,732	20.03.2024	621,772
Indian Overseas Bank	001314	20.03.2023	2,334,920	20.03.2024	2,476,787
Indian Overseas Bank	001315	20.03.2023	2,334,921	20.03.2024	2,476,788

5,230,573



E.