



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 2024, & 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 2024;
- 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

Place : Madurai

Date : 07.08.2024

Membership No. 018348

UDIN : 24018348BKETBN4326

CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI-14.
BALANCE SHEET AS AT MARCH 31, 2024

Liabilities	Schedule	As at March 31, 2024	
		Rs.	Rs.
General Fund	1		15,402,189
Tax Deducted at Source (Balance as on 01.04.2023)		10,042	
Add : Collected during the year		12,268	
		22,310	
Less : Remitted during the year		-17,790	4,520
			15,406,709
Assets			
Fixed Assets	3		8,284,813
EB Deposits	4		62,050
Programme Advance	5		876,475
Fixed Deposits	6		5,544,643
(As per Last Balance Sheet)			
Rent Advance			15,000
TDS Refund Due	7		123,037
Closing Balance	8		
Cash on Hand		749	
Cash at Bank		499,942	500,691
			15,406,709

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 : 24018348BKETBN4326



[Signature]
Vice President

[Signature]
Chief Functionary

[Signature]
Treasurer

Place : Madurai

Date : 07.08.2024

**CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI-14.
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024**

Receipts	Schedule	Rs.	Rs.	Payments	Schedule	Rs.	Rs.
Opening Balance				Foreign Contribution Expenses			
Cash on Hand	9			Rural Development	14	2,838,113	
Cash at Bank		3,157		Awareness /Seminars and Meetings	15	174,067	
FC - Voluntary Contribution Received for -		1,375,181	1,378,338	Any Other Activities	16	598,454	
Projects & Programmes				Administration Expenses	17	524,408	4,135,042
Local Income	10	3,739,980		Local Fund Expenses	18		2,404,100
Interest Income	11	2,076,130		Capital Expenditure	19		340,944
Programme Advances (FC & Local)	12	388,925		Programme Advances (FC & Local)	13		167,860
	13	343,113		Fixed Deposit Invested - Local Account			5,544,643
Fixed Deposit Matured				TDS on Contribution		24,269	
Local				TDS on FD Interest		33,988	58,257
Tax Deducted at Source - Collected		5,230,573		Tax Deducted at Source- Remitted			17,790
		12,268		Closing Balance	8		
				Cash on Hand		749	
				Cash at Bank		499,942	500,691
Total			<u>13,169,327</u>	Total			<u>13,169,327</u>

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants



Arockiasamy
P. Arockiasamy
Partner

Membership No. 018348

UDIN : 24018348BKETBN4326

[Signature]
Vice President

[Signature]
Chief Functionary

[Signature]
Treasurer

Place : Madurai

Date : 07.08.2024

CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION,KADAVUR,MADURAI-14.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31,2024

Income	Schedule	Rs.	Year Ended
			31,2024 Rs.
FC-Voluntary Contribution Received for -			
Projects & Programmes	10		3,739,980
Local Income	11		2,076,130
Interest Income	12		388,925
			<u>6,205,035</u>
Expenditure			
Foreign Contribution Expenses			
Rural Development	14	2,838,113	
Awareness /Seminars and Meetings	15	174,067	
Any Other Activities	16	598,454	
Administration Expenses	17	524,408	4,135,042
Local Fund Expenses	18		2,404,100
Depreciation	3		469,570
			<u>7,008,712</u>
Excess of Expenditure Over Income			(803,677)

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
P.Arockiasamy

Partner

Membership No.018348

UDIN : 24018348BKETBN4326



[Signature]
Vice President

[Signature]
Chief Functionary

[Signature]
Treasurer

Place : Madurai

Date : 07.08.2024

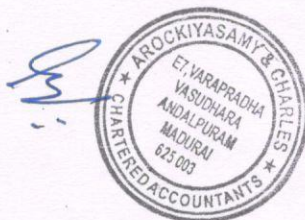
CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION,KADAVUR,MADURAI-14.
SCHEDULES FORMING PART OF THE ACCOUNTS

	Rs.	As at March 31, 2024 Rs.
Schedule - 1 General Fund		
Balance as on 01.04.2023	15,936,811	
Less :Excess of Expenditure Over Income	(803,677)	15,133,134
Add :		
Vehicles Transferred from Project	90,998	
Revolving Fund - Not Required	161,729	
Emporium Account - Closed	16,328	269,055
		15,402,189

Schedule - 4 EB Deposit

Balance as on 01.04.2023	62,050
	62,050

	Balance as on 01.04.2023	Paid	Refunds	Balance as on 31.03.2024
Schedule -5 Programme Advance -Assets				
FC Account				
Mr.Rajesh	3,100		3,100	-
Mr.Biju	2,748	40,000	42,748	-
Mr.Suriyakumar	9,086	55,566	64,652	-
Mr.R.Navaneethakrishnan	12,994	2,430	15,424	-
Local Account				
Mr. T.K. Vinodkumar	23,800	15,214	39,014	-
M/s. Prayog Samaj A Sevi Sanstha	1,000,000			1,000,000
Mr.P.V. Rajagopal			100,000	-100,000
M/s. The Covenant Centre for Development (CCD)		54650	48100	6,550
Payabale				
Mr.Panchasharam			14075	-14,075
Mrs.Elamathi			11000	-11,000
Mr.Muthukumar			5000	-5,000
	1,051,728	167,860	343,113	876,475



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

As at
March 31, 2024

Schedule -6 Fixed Deposit (Annexure -I)

Balance as on 01.04.2023	5,230,573	
Add : Invested During the year	5,544,643	
	10,775,216	
Less : Matured During the year	(5,230,573)	5,544,643
		<u>5,544,643</u>

Schedule - 7 TDS Refund Due

Balance as on 01.04.2023	64,780	
Add : During the year	58,257	
	123,037	
Less : Refund During the year	0	123,037
		<u>123,037</u>

Schedule - 8 Closing Balance

	Cash	Bank	Total
FC Account	206	451,634	451,840
Local Account	543	48,308	48,851
	<u>749</u>	<u>499,942</u>	<u>500,691</u>



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

	Rs.		Year Ended March 31,2024 Rs.
Schedule -9 Opening Balance	Cash	Bank	Total
FC Account	2,910	1,128,349	1,131,259
Local Account	247	246,832	247,079
	3,157	1,375,181	1,378,338

**schedule - 10 FC - Voluntary Contribution
Received for Projects & Programmes
Awareness /Seminars and Meetings**

Action Village India, U.K.	250,200	
CESCI Support Association-Switzerland	3,489,780	3,739,980
		3,739,980

Schedule - 11 Local Income Received

Programme Contributions	2,071,114	
Gardening Income	5,016	2,076,130
		2,076,130

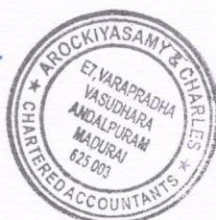
Schedule - 12 Interest Income

	Savings Bank	Fixed Deposit	Total
FC Account	34,181		34,181
Local Account	6,686	348,058	354,744
Income Tax Refund Interest	40,867	348,058	388,925

Schedule - 13 Programme Advances (FC & Local)

	Paid	Refunds
FC Account		
Mr.Rajesh		3,100
Mr.Biju	40,000	42,748
Mr.R.Navaneethakrishnan	2,430	15,424
Mr.Suriyakumar	55,566	64,652
Local Account		
Mr. T.K. Vinodkumar	15,214	39,014
Mr.P.V. Rajagopal		100,000
M/s. The Covenant Centre for Development (CCD)	54650	48100
Payabale		
Mr.Panchasharam		14075
Mrs.Elamathi		11000
Mtr.s.p.Thiyagarajan		5000
	167,860	343,113

[Handwritten Signature]



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

Year Ended
March 31,2024

Schedule - 14 Rural Development

	List		
South India Co-Ordination	1	978,483	
Village Programmes	2	461,970	
Maja Award	3	152,491	
Nagapattinam Centre Runing and Maintance Cost	4	570,405	
Support for Campus Maintenance	5	480,869	
Support for the Local Action Group (Kerala)	6	193,895	2,838,113

2,838,113

Schedule - 15 Awareness /Seminars and Meetings

Theatre Workshop	84,067	
Support for Kalamanch	90,000	174,067

174,067

Schedule - 16 Any Other Activities

Pramotion of Peace & Nonviolence (Germany)	7	115,450	
Rehabilitation of Bonded Labouer	8	483,004	598,454

598,454

Schedule - 17

Administration Expenses (FC)

Travelling / Transportation Expenses	145,579	
Celebration Expenses	27,570	
Projector Screen Expenses	5,500	
TDS Late Pay Interest	42	
E-Filing Expenses	27,610	
Computer Maintenance	6,550	
Auditor Fees	40,000	
Part Time Accountant Salary	96,000	
Bank Charges	7,065	
Electricity, Power Maintenance	45,855	
Printing, Stationery, Xerox Expenses	8,550	
Communication, Internet, Postage	67,557	
Miscellaneous Expenses	4,536	
Repairing / Maintenance & Insurance	41,994	524,408

524,408



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

Year Ended
March 31,2024

Schedule - 18 Local Fund Expenses

A) Center Maintenance

Building Maintenance	2,366	
Center Maintenance	17,040	
Furnitures Repairing& Maintenance	4,670	
Vehicle Maintenance	2,400	
Power Maintenance	97,515	
Garden Maintenance	12,810	136,801

B) Programme Expenses

Award Money		
Assistence for Medical Treatment	123,757	
MAJA Koene Award Money	77,000	
Theatre Workshop	63,500	
Training Food, Grocery, Vegetbles, Milk, & Cleaning	769,362	
Transportation Expenses	6,160	1,039,779

C) Administration Expenses

Audit Fees	19000	
Bank Charges	481	
Communication	8264	
Land Tax	100	
Building Tax	24,948	
Festivel Management/ Celebration	36,645	
Staff Salaries	1079500	
Printing & Stationery, Xerox	9007	
Society Registration Expenses	8000	
Miscellaneous	990	
Travel Expenses	40,585	1227520

2,404,100

2,404,100

Schedule - 19 Capital Expenditure

Foreign Contribution Account

Water Tank Construction (Nagai)	12,035	
Water Tank Construction (Kadavur Center)	87,311	
Building (Windows) Kadavur Center	144,848	
Fans	15,550	
Furnitures & Fittings	81,200	340,944

340,944

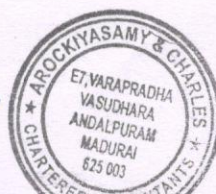


CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI-14.

SCHEDULES FORMING PART OF ACCOUNTS

Schedule - 3 Fixed Assets

S.No	Particulars	Balance as on 01.04.202 3	Addition During the Year	Transferred from Project During the Year	Total	%	Depreci ation	Balance as on 31.03.2024
I Land								
1	Kadavur (Local)	231,938			231,938			231,938
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	1,769,748	144,848		1,914,596	5%	95,730	1,818,866
2	Tsunami Centre-Building	834,846			834,846	5%	41,742	793,104
3	Food Processing Building	440,871			440,871	5%	22,044	418,827
4	IGINP Centre Building	685,063			685,063	5%	34,253	650,809
5	Compound Wall Construction(LC)	99,767			99,767	5%	4,988	94,778
III Tank Construction								
1	Water Tank Construction Work	293,518			293,518	5%	14,676	278,842
2	Septick Tank Construction	240,407			240,407	5%	12,020	228,387
3	Water Tank Construction (Nagai) (FC)		12,035		12,035	5%	602	11,433
4	Water Tank Construction (Kadavur Center)		87,311		87,311	5%	4,366	82,945
IV Borewell, Motors & Tank								
1	Borewell Kadavur Centre	5,451			5,451	5%	273	5,179
2	Well Deepening	23,187			23,187	15%	3,478	19,709
3	Compressor Motor	1,347			1,347	20%	269	1,078
4	Submerger Motor	51			51	25%	13	38
5	Watertank -Sintex 3 Kadavur Centre	2,155			2,155	10%	216	1,940
6	Texmo Motor	5,421			5,421	20%	1,084	4,337
Furnitures and Equipments								
7	Electrical Fittings	5,356			5,356	10%	536	4,820
8	Electrification	1,817			1,817	10%	182	1,635
9	Furniture & Fittings	172,988			172,988	10%	17,299	155,689
10	Bamboo Chair	188,550			188,550	10%	18,855	169,695
11	Duroflex Bed & Pillows	39,420			39,420	10%	3,942	35,478
12	Orient Water Heater	38,700			38,700	10%	3,870	34,830
Foreign Contribution Account								
1	Borewell Kadavur Centre	30,947			30,947	5%	1,547	29,400
2	Texmo Motor Kadavur Centre	2,236			2,236	20%	447	1,789
V Furniture & Equipments								
1	Fire Extinguishers	14			14	25%	3	10
2	Charka	5,125			5,125		0	5,125
3	Tools	40			40	10%	4	36
4	Solar Water Heater Kadavur Centr	1,593			1,593	20%	319	1,274
5	Ladder Kadavur Centre	423			423	20%	85	339
6	Wooden Cots Kadavur Centre	7,549			7,549	10%	755	6,794
7	Fan Kadavur Centre	5,277			5,277	15%	792	4,486
8	Duroflex Bed & Pillows Kadavur Centre	16,510			16,510	15%	2,476	14,033
9	Steel Cots Kadavur Centre	60,632			60,632	15%	9,095	51,537
10	Computer System	1,636			1,636	25%	409	1,227
11	Sound System, Amplifar & Cable	8,140			8,140	15%	1,221	6,919
12	Grinder	35			35	20%	7	28
13	Kitchen Utensils	71,307			71,307	10%	7,131	64,176
14	Mixie	1,446			1,446	15%	217	1,229



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

SCHEDULES FORMING PART OF ACCOUNTS

Schedule - 3 Fixed Assets

S.No	Particulars	Balance as on 01.04.202 3	Addition During the Year	Transferred from Project During the Year	Total	%	Depreci ation	Balance as on 31.03.2024
15	Grinder	1,335			1,335	15%	200	1,135
16	IGINP Electrical	540			540	10%	54	486
17	Aqua Water System	17,826			17,826	10%	1,783	16,043
	Foreign Contribution Account							
1	Furniture & Fittings	115,079	81,200		196,279	10%	19,628	176,651
2	Wooden Almyrah	3,376			3,376	10%	338	3,038
3	Generator Kadavur Centre	4,992			4,992	15%	749	4,243
4	Vaccum Cleaner Kadavur Centre	1,563			1,563	15%	234	1,329
5	Computer System	58,454			58,454	25%	14,613	43,840
6	LCD Projector and Screen	37,630			37,630	20%	7,526	30,104
7	Acer - Laptop	1,127			1,127	20%	225	902
9	HP -Laptop	62,331			62,331	25%	15,583	46,748
10	Gas Lamp	111			111	10%	11	100
11	Utensils	2,196			2,196	10%	220	1,977
12	Refrigerator	3,414			3,414	15%	512	2,902
14	Energy Savings Cools	1,503			1,503	20%	301	1,203
15	Printer	25,718			25,718	25%	6,429	19,288
16	Sound System	12,578			12,578	25%	3,144	9,433
17	Fan	8,089	15,550		23,639	25%	5,910	17,729
18	Grinding Machine	115,242			115,242	25%	28,810	86,431
19	Handloom Weaving Machine	215,334			215,334	15%	32,300	183,034
	VI Fencing Work							
1	Fencing Work	495,033			495,033	5%	24,752	470,281
	VII Library				0		0	
1	Library Kadavur Centre (Local)	13,040			13,040	10%	1,304	11,736
	Water Tank Construction (Nagai)							
	VIII MOTOR CYCLE - Transferred							
	Hero Honda Passon PRO			54,573	54,573	10%	5,457	49,116
	Hero Honda Splnder Plus			46,535	46,535	10%	4,654	41,882
		8,322,441	340,944	101,108	8,764,493		469,570	8,284,813



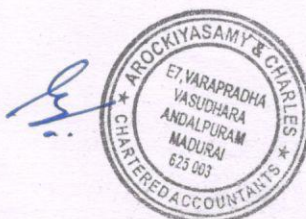
CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI - 1
SCHEDULE FORMING PART OF ACCOUNTS

			Year Ended March 31,2024
	Rs.	Rs.	
Rural Development – Economic			
List - 1 SOUTH INDIA CO-ORDINATION (CESC SA)			
a) Youth Training to Promote Peace & Justice			
Tamil Nadu	250,268		
Kerala	300,914		
Leadership Training in 6 States	72,029	623,211	
b) Salary			
Salary for Co-Ordinator	120,000		
Salary for Field Assistant	225,000		
Travelling Expenses	6,207		
Communication, Internet & Postage	4,065	355,272	978483
			978,483
List No.2 Village Programmes			
a) Children Centered Programme			
Resource Person Honorarium	12,000		
Support for Tuition Centre	32,490		
Stipend for 15 Volunteers	181,000		
Traveling / Transport	9,600		
Stipend for Art & Culture Person (Incl. Trav	78,000		
Prog. Co-Ordinator (Incl. Travel + Communic	90,000		
Volunteer's Meeting Expenses	23,325		
Summer Camp Expenses	34,869	461,284	
b) Women Centered Prog			
Travelling Expenses		686	461,970
			461,970



CENTRE FOR EXPERIENCING SOCIO CULTURAL INTERACTION, KADAVUR, MADURAI - 1
SCHEDULE FORMING PART OF ACCOUNTS

		Year Ended March 31, 2024
	Rs.	Rs.
List No.3 Maja Award		
Food	29,911	
Travel	67,925	
Citation / Shawl / Related Exp.	54,655	152,491
		<u>152,491</u>
List No.4 Nagapattinam Centre Runing and Maintance Cost		
ADMINISTRATION	289,945	
Repair & Maintenance	280,460	570,405
		<u>570,405</u>
List No.5 Support for Campus Maintenance		
Bridge Construction for Public	125,000	
Campus Centre Building Maintanace	355,869	480,869
		<u>480,869</u>
List No.6 Support for the Local Action Group (Kerala)		
Support for Tailoring Machine	33,907	
Support for Local Action Group	29,988	
Case Studies	130,000	193,895
		<u>193,895</u>
List No.7 Any Other Activities		
Pramotion of Peace & Nonviolence		
Peace Club Supporting	10,000	
Peace Club Travelling Expenses	5,450	
Stipend for Field Worker	25,000	
Youth Training Programme (Wayanad)	75,000	115,450
		<u>115,450</u>
List No.8 Rehabilitation of Bonded Labouer		
Support for Tailoring Group	85,004	
Travel / Transport of Machines	8,000	93,004
EMERGENCY ACTIVITY - Freunde Von Ekta Parishad		
Support for Flood Releif	390,000	483,004
		<u>483,004</u>



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

Annexure -I

DETAILS OF FIXED DEPOSITS AS ON 31.03.2024

Indian Overseas Bank	0001316	20.03.2024	621,772	20.03.2026	704,555
Indian Overseas Bank	001314	27.03.2024	2,461,435	20.03.2025	2,635,719
Indian Overseas Bank	001315	27.03.2024	2,461,436	20.03.2025	2,635,720
			5,544,643		

[Signature]

