



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

Membership No.018348

UDIN : 24018348BKETBN4326

Place : Madurai

Date : 07.08.2024

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

		As at March 31, 2024
Liabilities	Schedule	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



Partner

Membership No. 018348

UDIN : 24018348BKETBN4326

Vice President

Chief Functionary

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

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For Arockiasamy & Charles
Firm Registration Number: 01100700

Place : Madurai
Date : 07.08.2024

[Signature] Treasurer
[Signature] Chief Functionary

Treasurer

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

		Schedule	Year Ended 31,2024
Income			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	<u>524,408</u>	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



Vice President

Chief Functionary

Murugan
Treasurer

Place : Madurai

Date : 07.08.2024

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

	As at
	March 31, 2024
Schedule - 1 General Fund	Rs.
Balance as on 01.04.2023	15,936,811
Less : Excess of Expenditure Over Income	(803,677)
	<u>15,133,134</u>
Add :	
Vehicles Transferred from Project	90,998
Revolving Fund - Not Required	161,729
Emporium Account - Closed	16,328
	<u>269,055</u>
	 15,402,189
Schedule - 4 EB Deposit	Rs.
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.
 SCHEDULES 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
	<hr/>
	10,775,216
Less : Matured During the year	(5,230,573) 5,544,643
	<hr/>
	5,544,643

Schedule - 7 TDS Refund Due

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

Schedule - 8 Closing Balance

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



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

	Year Ended March 31, 2024		
	Rs.		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



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	<u>193,895</u> 2,838,113
		<u>2,838,113</u>

Schedule - 15 Awareness /Seminars and Meetings

Theatre Workshop	84,067	
Support for Kalamanch	<u>90,000</u>	174,067
		<u>174,067</u>

Schedule - 16 Any Other Activities

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

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	<u>41,994</u>	524,408
		<u>524,408</u>



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		
Assistance for Medical Treatment	123,757	
MAJA Koene Award Money	77,000	
Theatre Workshop	63,500	
Training Food, Grocery, Vegetables, 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	
Festival 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 01.04.2023	Addition During the Year	Transferred from Project During the Year	Total	%	Depreciation	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 01.04.2023	Addition During the Year	Transferred from Project During the Year	Total	%	Depreciation	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								
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 HondaSplnder 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 (CESCI SA)

a) Youth Training to Promote Peace & Justice

Tamil Nadu	250,268
Kerala	300,914
Leadership Training in 6 States	72,029

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
	<u>152,491</u>
	<u>152,491</u>
List No.4 Nagapattinam Centre Runing and Maintance Cost	
ADMINISTRATION	289,945
Repair & Maintenance	<u>280,460</u>
	570,405
	<u>570,405</u>
List No.5 Support for Campus Maintenance	
Bridge Construction for Public	125,000
Campus Centre Building Maintenace	<u>355,869</u>
	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	<u>130,000</u>
	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)	<u>75,000</u>
	115,450
	<u>115,450</u>
List No.8 Rehabilitation of Bonded Labourer	
Support for Tailoring Group	85,004
Travel / Transport of Machines	<u>8,000</u>
	93,004
EMERGENCY ACTIVITY - Freunde Von Ekta Parishad	
Support for Flood Releif	<u>390,000</u>
	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



E.