

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, 2022, 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, 2022, 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, 2022;
- 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.

Place:Madurai

Date: 22.08.2022

UDIN: 22026619ARDYPZ5821



For Charles Fernando & Co
Chartered Accountants

N.Charles Fernando
Proprietor
FRN:000604S

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 2022

(₹)

| | Receipts | SCH | 31.03.2022 | 31.03.2021 | | Payments | SCH | 31.03.2022 | 31.03.2021 |
|----|---|-----|------------|------------|----|---|-----|------------|------------|
| | Foreign Contribution | | | | | Foreign Contribution | | | |
| To | Grant Received From | | | | By | Programme Expenses | | | |
| " | Children Believe | | | | " | Children Believe | | | |
| | Ret.Hope for Child Rights | B | 18,492,582 | 13,794,017 | | Ret.Hope for Child Rights | B | 20,282,812 | 12,973,946 |
| " | Freedom Fund | C | 2,531,186 | 6,370,282 | " | Freedom Fund | C | 3,767,473 | 8,536,957 |
| " | Grand Challenges | D | - | - | " | Grand Challenges | D | - | 3,612 |
| " | British Asian Trust | E | 4,738,445 | - | " | British Asian Trust | E | 2,134,660 | - |
| " | Bank interest | | 156,463 | 140,278 | " | Bank Charges | F | 5,239 | 20,875 |
| " | Sale of Two Wheeler | | - | 33,000 | " | Miscellaneous Expenses | F | 11,314 | 36,966 |
| " | Sale of Old Furniture | | 6,800 | - | | Local Contribution | | | |
| | Local Contribution | | | | | Devanesan Memorial | G | 291,852 | 607,819 |
| " | Devanesan Memorial | G | 284,134 | 607,260 | " | Nursery & Primary School | H | 1,045,883 | 874,670 |
| " | Nursery & Primary School | | | | " | Staff Welfare | I | 468,664 | 706,341 |
| " | Staff Welfare | H | 958,924 | 859,790 | " | Integrated Child Protection -Childline Sub Centre | J | 1,357,191 | 1,429,649 |
| " | Integrated Child Protection -Childline Sub Centre | I | 410,041 | 352,470 | " | Integrated Child Protection -Childline Colab | K | - | 395 |
| " | Integrated Child Protection -Childline Colab | J | 1,356,881 | 920,897 | " | JDMSTI | L | 1,356,151 | 1,482,320 |
| " | JDMSTI | K | - | - | | Others | | | |
| " | Others | L | 1,420,929 | 1,187,365 | | Sub Total | | 30,721,238 | 26,673,550 |
| | Sub Total | | 30,356,385 | 24,265,359 | | Closing Balance | | | |
| | Opening Balance | A | | | | Cash in Hand | | 3,228 | 2,253 |
| | Cash in Hand | | 2,253 | 7,833 | | Cash at Bank | | 3,103,566 | 3,469,394 |
| | Cash at Bank | | 3,469,394 | 5,872,005 | | TDS on Interest | | - | - |
| | TDS on Interest | | - | - | | Sub Total | | 3,106,794 | 3,471,647 |
| | Sub Total | | 3,471,647 | 5,879,838 | | Total | | 33,828,032 | 30,145,197 |
| | Total | | 33,828,032 | 30,145,197 | | | | | |

Schedules A to L annexed hereto form part of the Receipts and Payments Account

Schedule P forms part of significant Accounting Policies and Notes on Accounts.

Place : Madurai

"As per my report of even date"

Date : 22.08.2022

UDIN: 22026619ARDYPZ5821

Chairperson

Secretary

Treasurer

Page 4



*N. Charles Fernando
Proprietor
FRN: 0000604-S*

Society for Peoples Education and Economic Change (SPEECH)
 2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014



CONSOLIDATED ACCOUNT

Consolidated Income and Expenditure Account for the year ended 31st March 2022

(₹)

| | Expenditure | SCH | 31.03.2022 | 31.03.2021 | | Income | SCH | 31.03.2022 | 31.03.2021 |
|----|---|-----|------------|------------|----|---|-----|------------|------------|
| | Foreign Contribution | | | | | Foreign Contribution | | | |
| By | Programme Expenses | | | | To | Grant Received From | | | |
| " | Children Believe | | | | | Children Believe | | | |
| | Ret.Hope for Child Rights | B | 20,179,242 | 12,973,946 | | Ret.Hope for Child Rights | B | 18,492,582 | 13,794,017 |
| " | Freedom Fund | | | | " | FREEDOM FUND | | | |
| | Prevention of Enslavement of Adolescent Girls and Young Women | C | 3,767,473 | 8,487,457 | | Prevention of Enslavement of Adolescent Girls and Young Women | C | 2,531,186 | 6,370,282 |
| " | Grand Challenges | D | - | 3,612 | " | Grand Challenges | D | - | - |
| " | British Asian Trust | E | 2,134,660 | 20,875 | " | British Asian Trust | E | 4,738,445 | 140,278 |
| " | Bank Charges | F | 5,239 | - | " | Bank Interest | | 156,463 | - |
| " | Others | F | 11,314 | 36,966 | | | | | |
| | Local Contribution | | | | | Local Contribution | | | |
| " | Devanesan Memorial Nursery & Primary School | G | 196,052 | 596,409 | " | Devanesan Memorial Nursery & Primary School | G | 284,134 | 602,696 |
| " | Staff Welfare | H | 1,048,529 | 874,670 | " | Staff Welfare | H | 958,924 | 859,790 |
| " | Integrated Child Protection -Childline Sub Centre | I | 541,794 | 494,341 | " | Integrated Child Protection Childline Sub Centre | I | 354,541 | 336,970 |
| " | Integrated Child Protection -Childline Colab | J | 1,201,884 | 1,199,649 | " | Integrated Child Protection Childline Colab | J | 978,881 | 643,397 |
| " | JDMSTI | K | - | 395 | " | JDMSTI | K | - | - |
| " | Others | L | 837,651 | 1,271,320 | " | Others | L | 1,117,929 | 667,365 |
| | Sub Total | | 29,923,837 | 25,959,640 | | Sub Total | | 29,613,085 | 23,414,795 |
| " | Depreciation | K | 500,028 | 528,647 | " | Excess of Expenditure over Income | | 810,780 | 3,073,492 |
| | Total | | 30,423,865 | 26,488,287 | | Total | | 30,423,865 | 26,488,287 |

Schedules B to L annexed hereto form part of the Income and Expenditure Account

Schedule P forms part of significant Accounting Policies and Notes on Accounts.

"As per my report of even date"

Place : Madurai

Date : 22.08.2022

UDIN: 22026619ARDYPZ5821

Chairperson

Secretary

Treasurer



*N. Charles Fernando
Proprietor
FRN: 000604S*

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 2022

(₹)

| Liabilities | Sch | 31.03.2022 | 31.03.2021 | Assets | Sch | 31.03.2022 | 31.03.2021 |
|-------------------------|-----|------------------|------------------|---------------------|-----|------------------|------------------|
| Capital Fund-Contra | M | 3,610,014 | 4,013,272 | Fixed Assets | M | 3,610,014 | 4,013,272 |
| General Fund | O | 71,097 | 204,677 | | | | |
| Project Fund | N | 2,679,781 | 2,953,726 | Closing Balance | A | | |
| Loans & Advances | | 70,220 | 241,020 | Cash in hand | | 3,228 | 2,253 |
| EPF Employer & Employee | | - | (2,646) | Cash at Bank | | 2,764,587 | 3,130,415 |
| Staff Salary Payable | | 247,400 | 78,500 | Fixed Deposit | | 338,979 | 338,979 |
| Expenses Payable | | 45,423 | 3,500 | Rental Advance | | 2,600 | 2,600 |
| | | | | Telephone Deposit | | 1,800 | 1,800 |
| | | | | Electricity Deposit | | 2,730 | 2,730 |
| Total | | 6,723,935 | 7,492,049 | Total | | 6,723,935 | 7,492,049 |

Schedules A & M to O annexed hereto form part of the Balance Sheet

Schedule P forms part of significant Accounting Policies and Notes on Accounts.

Place : Madurai

"As per my report of even date"

Date : 22.08.2022

For Charles Fernando & Co
Chartered Accountants

UDIN: 22026619ARDYPZ5821

Chairperson

Secretary

Treasurer



N. Charles Fernando
Proprietor
T.R.N: 0006045



CONSOLIDATED ACCOUNT

Schedules forming part of the Consolidated Financial Statements

| Schedule : | A Cash & Bank Balances and Advances | 31.03.2022 | 31.03.2021 |
|------------|---|------------------|------------------|
| A1 | Cash in Hand | | |
| | FC ACCOUNT | | |
| | FC Main Account | - | - |
| | Retrieving Hope for Child Rights | 594 | 209 |
| | Freedom Fund | - | 245 |
| | Grand Challenges | - | - |
| | BAT | 675 | - |
| | Sub total | 1,269 | 454 |
| | LC ACCOUNT | | |
| | Local Account | 505 | 635 |
| | DM School | 303 | 355 |
| | Childline - Sub centre | 274 | 386 |
| | Childline - Colab | 877 | 423 |
| | Sub total | 1,959 | 1,799 |
| | Total (A1) | 3,228 | 2,253 |
| A2 | Cash at Bank | | |
| | FC ACCOUNT | | |
| | SBI Thiruchuli -Main FC A/c No.: 11409951054 | 55,487 | 27,125 |
| | SBI Thiruchuli -Main FC A/c No.: 33460389778 | 14,453 | 236,890 |
| | SBI Thiruchuli -Main FC A/c No.: 33460595124 | 2,880 | 1,522,067 |
| | SBI Thiruchuli -Main FC A/c No.: 33203851237 | 2,581 | 1,226,126 |
| | Bank-A/c no.4704 | 1,222 | 1,190 |
| | FCRA Main A/c SBI New Delhi - CB project balance | 19,313 | - |
| | FCRA Main A/c SBI New Delhi - Other project balance | 2,564 | - |
| | BAT - SBI - Aruppukottai - 1054 | 2,638,063 | - |
| | Sub total | 2,736,561 | 3,013,398 |
| | LC ACCOUNT | | |
| | S.B.I Thiruchuli | 15,456 | 37,507 |
| | Pandyan Grama Bank - DM School | 3,246 | 11,590 |
| | Indian Overseas Bank | 1,263 | 585 |
| | PGB, Vilampatti - Childline Sub centre | 1,613 | 60,124 |
| | SBI, Thiruchuli - Childline Colab | 6,287 | 7,051 |
| | TGB, Vilampatti, Swachh Bharath Abhiyan Programme | 160 | 160 |
| | Fixed Deposit | 338,979 | 338,979 |
| | Sub total | 367,004 | 455,996 |
| | Total (A2) | 3,103,566 | 3,469,394 |
| A3 | TDS on Bank Interest | - | - |
| | Total (A3) | - | - |
| | Grand Total | 3,106,794 | 3,471,647 |



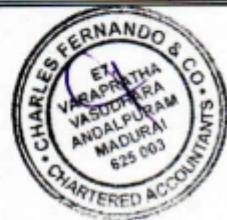
Society for Peoples Education and Economic Change (SPEECH)
 2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014



FOREIGN CONTRIBUTION ACCOUNT

Schedules forming part of the financial statements

| Schedule : B | CHILDREN BELIEVE - CCFC | (₹) | | |
|--------------|---|-------------------|-------------------|-------------------|
| Project : | Retrieving Hope for Child Rights | | | |
| | Particulars | Opening | Receipts | Total |
| | Opening Balance | 1,759,166 | | 1,759,166 |
| | Grant Received during the year | - | 18,492,582 | 18,492,582 |
| | Bank Interest | - | 61,503 | 61,503 |
| | Sale of Old Furniture | - | 6,800 | 6,800 |
| | Total | 1,759,166 | 18,560,885 | 20,320,051 |
| | Payments | Revenue | Capital | Total |
| | Administration | 910,882 | - | 910,882 |
| | Program Staff | 1,175,962 | 71,120 | 1,247,082 |
| | Sponsorship Communication/Monitoring | 589,678 | 32,450 | 622,128 |
| | Education | 4,876,105 | - | 4,876,105 |
| | Wash | 358,901 | - | 358,901 |
| | Health & Nutrition | 1,952,487 | - | 1,952,487 |
| | G.SEG | 2,310,223 | - | 2,310,223 |
| | Strengthening Community Organizations | 1,183,852 | - | 1,183,852 |
| | Special Approval By CB-CO | 104,707 | - | 104,707 |
| | CDG Individual | 4,190,805 | | 4,190,805 |
| | Climate Resilience & Carpan Reduction - CFLI | 2,181,779 | | 2,181,779 |
| | L.Special Projects | 343,860 | - | 343,860 |
| | Sub Total | 20,179,242 | 103,570 | 20,282,812 |
| | Closing Balance | 37,239 | - | 37,239 |
| | Total | 20,216,481 | 103,570 | 20,320,051 |
| Schedule : C | FREEDOM FUND | | | |
| Project : | Prevention of Enslavement of Adolescent Girls and Young Women | | | |
| | Particulars | Opening | Receipts | Total |
| | Opening Balance | 1,226,371 | | 1,226,371 |
| | Grant Received during the year | - | 998,325 | 998,325 |
| | Emergency Relief Micro Grant - 2021 | - | 1,530,798 | 1,530,798 |
| | Bank Interest | - | 12,497 | 12,497 |
| | Other receipt | - | 2,063 | 2,063 |
| | Total | 1,226,371 | 2,543,683 | 3,770,054 |
| | Payments | Revenue | Capital | Total |
| | Personal | 777,659 | - | 777,659 |
| | Fringe Benefits | 80,088 | - | 80,088 |
| | Travel | 139,944 | - | 139,944 |
| | Emergency Response Fund | 777,659 | - | 777,659 |
| | Protection of Mill workers | 85,100 | - | 85,100 |
| | Prevention of Adolescent Girls | 950,975 | - | 950,975 |
| | Awareness Raising on Issues | 23,458 | - | 23,458 |
| | Emergency Relief Micro Grant - 2021 | 751,959 | - | 751,959 |
| | Administrative Cost | 179,405 | - | 179,405 |
| | Children and Adolescent Empowerment | - | - | - |
| | Mill and Migrant Workers - Training on Sexual Harass | 625 | - | 625 |
| | Mill workers intervention program | 600 | - | 600 |
| | Closing Balance | 3,767,473 | - | 3,767,473 |
| | Total | 3,770,054 | - | 3,770,054 |



FOREIGN CONTRIBUTION ACCOUNT
Schedules forming part of the financial statements

| Schedule : D GRAND CHALLENGES | | | | |
|--------------------------------------|--------------------|----------------|-----------------|--------------|
| | Particulars | Opening | Receipts | Total |
| | Opening Balance | 1,190 | - | 1,190 |
| | Bank Interest | - | 32 | 32 |
| | Total | 1,190 | 32 | 1,222 |
| | Payments | Revenue | Capital | Total |
| | Goods & Supplies | - | - | - |
| | Sub Total | - | - | - |
| | Closing Balance | 1,222 | - | 1,222 |
| | Total | 1,222 | - | 1,222 |

| Schedule : E E British Asian Trust | | | | |
|---|--------------------------------|----------------|-----------------|--------------|
| | Particulars | Opening | Receipts | Total |
| | Opening Balance | - | - | - |
| | Grant Received during the year | - | 4,738,445 | 4,738,445 |
| | Bank Interest | - | 34,953 | 34,953 |
| | Sub Total | - | 4,773,398 | 4,773,398 |
| | Total | | | 4,773,398 |

| Schedule : E British Asian Trust | | | | |
|---|--------------------------------|----------------|----------------|--------------|
| | Payments | Revenue | Capital | Total |
| | Administrative | | | |
| | Personnel Cost | 158,912 | - | 158,912 |
| | Fringe Benefits | 19,726 | - | 19,726 |
| | Travel Costs | 14,200 | - | 14,200 |
| | Program | | | |
| | Personnel Cost | 432,559 | - | 432,559 |
| | Fringe Benefits | 88,935 | - | 88,935 |
| | Travel Costs | 91,023 | - | 91,023 |
| | Children & Adolescents Empower | 795,919 | - | 795,919 |
| | Strenthening Community Groups | 17,989 | - | 17,989 |
| | Livelihood Support | 371,335 | - | 371,335 |
| | Workers & Migrants Welfare | 27,615 | - | 27,615 |
| | Admin Expenditure | 116,447 | - | 116,447 |
| | Sub Total | 2,134,660 | - | 2,134,660 |
| | Closing Balance | 2,638,738 | - | 2,638,738 |
| | Total | | | 4,773,398 |

| Schedule : F Others | | | | |
|----------------------------|--------------------|----------------|-----------------|--------------|
| | Particulars | Opening | Receipts | Total |
| | Opening Balance | 27,125 | - | 27,125 |
| | Bank Interest | - | 47,478 | 47,478 |
| | Total | 27,125 | 47,478 | 74,603 |

| Schedule : F Others | | | | |
|----------------------------|---------------------------------|----------------|----------------|--------------|
| | Payments | Revenue | Capital | Total |
| | Bank Charges | 5,239 | - | 5,239 |
| | Program - Miscellenious payment | 11,314 | - | 11,314 |
| | SubTotal | 16,553 | - | 16,553 |
| | Closing Balance | | | 58,366 |





LOCAL CONTRIBUTION ACCOUNT

**Schedules forming part of the Receipts & Payments and
 Income & Expenditure Account for the year 2021-22**

(₹)

| Schedule : G | Devanesan Memorial Nursery & Primary School | 31.03.2022 | 31.03.2021 |
|--------------|---|----------------|----------------|
| | Receipts: | | |
| | Fees Collection | 131,500 | - |
| | Book and Notes | 17,100 | 21,000 |
| | School Development Contribution | - | 195,000 |
| | Transfer Certificate | 1,200 | 5,100 |
| | Fixed deposit Interest | 13,656 | - |
| | R.T.E Receipts from Government | 120,053 | 357,870 |
| | Bank Interest | 625 | 23,726 |
| | Sub Total | 284,134 | 602,696 |
| | EPF | - | 1,764 |
| | Advances (RD) | - | 2,800 |
| | Total | 284,134 | 607,260 |
| Schedule : G | Devanesan Memorial Nursery & Primary School | 31.03.2022 | 31.03.2021 |
| | Payments | | |
| | Teaching Staff Salary | 108,000 | 281,700 |
| | Non- Teaching Staff Salary | - | 196,800 |
| | Building Maintenance | 9,013 | 10,387 |
| | Vehicle Fuel & Maintenance | 3,952 | 11,830 |
| | Note Books & Teaching Aids | 7,350 | 10,400 |
| | Miscellaneous Expenses | 8,250 | 10,540 |
| | Bank Charges | - | 475 |
| | Insurance | - | 2,368 |
| | Teacher Social Security | - | 15,330 |
| | School Land Rent | 18,000 | 19,500 |
| | Electricity | 19,144 | 20,902 |
| | Telephone | 9,600 | 4,239 |
| | Child Safety Measure | - | 6,600 |
| | Teaching Aids for Smart Classes | - | 2,227 |
| | Xerox & Courier | 460 | - |
| | Inverter Maintenance | 2,200 | 285 |
| | Computer Maintenance | - | 1,000 |
| | Medical Checkup & Sanitary expenses | 2,353 | 1,826 |
| | School Renewal Related Expenses | 7,730 | - |
| | Sub Total | 196,052 | 596,409 |
| | EPF Payable | - | 4,410 |
| | Advances (RD) | - | 7,000 |
| | Sundry Debtors | 95,800 | - |
| | Total | 291,852 | 607,819 |





LOCAL CONTRIBUTION ACCOUNT

Schedules forming part of the Receipts & Payments and
 Income & Expenditure Account for the year 2021-22

(₹)

| Schedule : H | Staff Welfare | 31.03.2022 | 31.03.2021 |
|--------------|---|------------------|----------------|
| | Receipts: | | |
| | EPF Employees Contribution | 386,875 | 398,499 |
| | EPF Organisation Contribution | 450,895 | 461,291 |
| | Staff Gratuity - LIC Payment | 121,154 | - |
| | Total | 958,924 | 859,790 |
| Schedule : H | Staff Welfare | 31.03.2022 | 31.03.2021 |
| | Payments | | |
| | Employees Provident Fund | 880,937 | 874,670 |
| | Sub Total | 880,937 | 874,670 |
| | Staff Gratuity | 167,592 | - |
| | Total | 1,048,529 | 874,670 |
| Schedule : I | Integrated Child Protection - Childline Sub Centre | 31.03.2022 | 31.03.2021 |
| | Receipts: | | |
| | Grant received from Child Line India Foundation - 2020-21 | 199,368 | - |
| | Grant received from Child Line India Foundation - 2021-22 | 150,750 | |
| | Grant received from Child Line | - | 325,118 |
| | Bank Interest | 4,423 | 11,852 |
| | Sub Total | 354,541 | 336,970 |
| | Program Advance | 55,500 | 12,000 |
| | Audit Fee Payable | 4,130 | 3,500 |
| | Staff Salary Payable | 65,400 | - |
| | Office Rent Payable | 3,600 | - |
| | Total | 483,171 | 352,470 |
| | Payments | | |
| | Honorarium | 315,000 | 378,000 |
| | Administrative Expenses | 111,377 | 55,244 |
| | Facilitation Cost | 16,668 | 29,459 |
| | Client Related Expenses | 25,497 | 31,240 |
| | Bank Charges | 122 | 398 |
| | Sub Total | 468,664 | 494,341 |
| | Advance Settled | - | - |
| | Program Advance | - | 212,000 |
| | Total | 468,664 | 706,341 |
| Schedule : J | Integrated Child Protection - Childline Colab | 31.03.2022 | 31.03.2021 |
| | Receipts: | | |
| | Govt of India through Child Line India Foundation | - | - |
| | Grant Received - 2020 - 21 | 616,130 | 638,035 |
| | Grant Received - 2021 - 22 | 359,000 | - |
| | Bank Interest | 3,751 | 5,362 |
| | Sub Total | 978,881 | 643,397 |
| | Program advance taken from Speech Local Account | 378,000 | 199,000 |
| | Salary Payable | 182,000 | 78,500 |
| | Audit Fee Payable | 5,900 | - |
| | Travel(Outreach) Payable | 23,293 | - |
| | Office Rent Payable | 5,000 | - |
| | Total | 1,538,881 | 920,897 |



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 2021-22

(₹)

| Schedule : J | Integrated Child Protection - Childline Colab | 31.03.2022 | 31.03.2021 |
|--------------|--|------------------|------------------|
| | Payments | | |
| | Staff Salary | 693,000 | - |
| | Administrative Expenses | 147,315 | 119,718 |
| | Travel | 89,323 | 106,952 |
| | Client Related Expenses | 50,207 | 40,033 |
| | Open House | 820 | - |
| | Bank Charges | 26 | 402 |
| | Audit Fee Payable | 5,000 | - |
| | Honorarium | - | 898,654 |
| | Covid 19 Relief Program | - | 33,890 |
| | Sub Total | 985,691 | 1,199,649 |
| | Staff Salary Payable | 78,500 | |
| | Advance Settled | - | - |
| | Program Advance | 293,000 | 230,000 |
| | Total | 1,357,191 | 1,429,649 |
| Schedule : K | IDMSTI | 31.03.2022 | 31.03.2021 |
| | Payments | | |
| | Miscellaneous expenses | - | 395 |
| | Training material | - | - |
| | Sub Total | - | 395 |
| | Total | - | 395 |
| Schedule : L | Others | 31.03.2022 | 31.03.2021 |
| | Receipts: | | |
| | Training | - | 21,000 |
| | Rent on training Centre | 47,000 | - |
| | Miscellaneous Receipt | 31,900 | 23,435 |
| | Bank Interest | 529 | 3,030 |
| | Member Subscription | 4,500 | 5,000 |
| | Community contribution for development initiatives | | |
| | Contribution | | |
| | Sub Total | 1,034,000 | 614,900 |
| | Program Advances | | |
| | - HEF Account | 10,000 | - |
| | - From Child Line Colab | - | 78,000 |
| | - From Child Line Sub Centre | 293,000 | 230,000 |
| | | - | 212,000 |
| | Total | 1,420,929 | 1,187,365 |



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 2021-22**

(₹)

| Schedule : L | Others | 31.03.2022 | 31.03.2021 |
|---------------------|----------------------------------|-------------------|-------------------|
| | Payments | | |
| | Swachh Bharath Abhiyan Programme | - | 12,340 |
| | Care Taker Salary | 77,000 | - |
| | School Running cost Maitenance | - | - |
| | Staff Salary (NABARD) | 9,900 | 49,500 |
| | Staff Salary Payment | 411,560 | 851,487 |
| | Staff medical insurance | - | 27,335 |
| | Office Expenses | - | 26,612 |
| | Miscellaneous Expenses | 200 | 42,000 |
| | Vehicle Maintenance | 13,285 | 35,000 |
| | SLD Assistance | - | 102,258 |
| | Office Assistant Salary | 96,000 | - |
| | Training Expenses | 33,100 | 7,000 |
| | Programme Monitaring | | 15,000 |
| | Bank Charges | 3,176 | 1,288 |
| | Office Building Maintenance | 14,430 | - |
| | Internal Audit Expenses | - | 17,500 |
| | Rent and Electricity | 84,000 | 84,000 |
| | Watchman Salary | 95,000 | - |
| | Sub Total | 837,651 | 1,271,320 |
| | Program Advances | 85,000 | - |
| | - To Child Line Colab | 378,000 | 199,000 |
| | - To Child Line Sub Centre | 55,500 | 12,000 |
| | Total | 1,356,151 | 1,482,320 |



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 : M Fixed Assets and Depreciation | | | | | | | | (₹) | |
|---|---------------------------------|-----------------------|-----------------------|-----------------------|----------|----------------------------------|--------------|----------------|-----------------------|
| S. No. | Description | WDV as on 01-04-21 | Addition | | Deletion | Gross Value as on 31-03-22 | Depreciation | | WDV as on 31-03-22 |
| | | | 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 | 344,051 | - | - | - | 344,051 | 10% | 34,405 | 309,646 |
| 4 | Education Centre Building | 279,101 | - | - | - | 279,101 | 10% | 27,910 | 251,191 |
| 5 | Counselling Centre | 142,771 | - | - | - | 142,771 | 10% | 14,277 | 128,494 |
| 6 | Guest Room | 208,303 | - | - | - | 208,303 | 10% | 20,830 | 187,473 |
| | LC Assets | | | | | | | | |
| 7 | Land | 60,526 | - | - | - | 60,526 | 0% | - | 60,526 |
| 8 | Counselling Centre | 143,391 | - | - | - | 143,391 | 10% | 14,339 | 129,052 |
| 9 | School Building | 367,516 | - | - | - | 367,516 | 10% | 36,752 | 330,765 |
| | Sub Total | 1,935,907 | - | - | - | 1,935,907 | | 148,513 | 1,787,394 |
| II | Furniture & Fittings | | | | | | | | |
| | FC Assets | | | | | | | | |
| 10 | Furniture & Fittings | 349,573 | - | - | - | 349,573 | 10% | 34,957 | 314,615 |
| 11 | Furni. for Class Room | 37,258 | - | - | 6,800 | 30,458 | 10% | 3,046 | 27,412 |
| 12 | White Board | 2,076 | - | - | - | 2,076 | 10% | 208 | 1,869 |
| 13 | Filing Cupboard | 13,523 | - | - | - | 13,523 | 10% | 1,352 | 12,170 |
| 14 | Shamiyana | 50,732 | - | - | - | 50,732 | 10% | 5,073 | 45,659 |
| | LC Assets | | | | | | | | |
| 15 | Furniture & Fittings | 11,394 | - | - | - | 11,394 | 10% | 1,139 | 10,255 |
| | Sub Total | 464,556 | - | - | 6,800 | 457,756 | | 45,776 | 411,980 |
| III | Office Equipments | | | | | | | | |
| | FC Assets | | | | | | | | |
| 16 | Office Equipments | 20,868 | - | - | - | 20,868 | 15% | 3,130 | 17,738 |
| 17 | LCD Projector | 243,896 | - | - | - | 243,896 | 15% | 36,584 | 207,312 |
| 18 | Audio Visual Equip. | 12,317 | - | - | - | 12,317 | 15% | 1,848 | 10,470 |
| 19 | Motor Cycle | 9,506 | - | - | - | 9,506 | 15% | 1,426 | 8,080 |
| 20 | Air Conditioner | 56,284 | - | - | - | 56,284 | 15% | 8,443 | 47,842 |
| 21 | Mobile & Telephone | 131,464 | - | - | - | 131,464 | 15% | 19,720 | 111,745 |
| 22 | Digital Camera | 118,136 | - | - | - | 118,136 | 15% | 17,720 | 100,415 |
| 23 | Stabilizer | 1,620 | - | - | - | 1,620 | 15% | 243 | 1,377 |
| 24 | Refrigerator | 1,199 | - | - | - | 1,199 | 15% | 180 | 1,019 |
| 25 | Filing Racks | 1,521 | - | - | - | 1,521 | 15% | 228 | 1,293 |
| 26 | Video Camera | 26,450 | - | - | - | 26,450 | 15% | 3,968 | 22,483 |
| 27 | Video Editing System | 7,515 | - | - | - | 7,515 | 15% | 1,127 | 6,388 |
| 28 | Xerox Machine | 23,889 | - | - | - | 23,889 | 15% | 3,583 | 20,306 |
| 29 | Inverter | 31,646 | - | - | - | 31,646 | 15% | 4,747 | 26,899 |

Note : Depreciation provided @ 50% of the normal rate of depreciation for the assets purchased after September 2021



Society for Peoples Education and Economic Change (SPEECH)

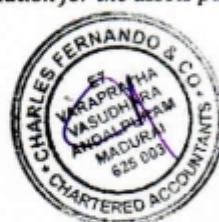
2/1060 Jeyaraja Illam, Manoranjitham Street, Ezhil Nagar, Madurai 625 014



Schedule forming part of the Consolidated Financial Statements

| Schedule : M Fixed Assets and Depreciation | | | | | | | | (₹) | |
|--|---------------------------|-----------------------|-----------------------|-----------------------|--------------|----------------------------------|--------------|----------------|-----------------------|
| S. No. | Description | WDV as on 01-04-21 | Addition | | Deletion | Gross Value as on 31-03-22 | Depreciation | | WDV as on 31-03-22 |
| | | | More than 180 days | Less than 180 days | | | Rate | Amount | |
| 30 | Solar Light | 18,204 | - | - | - | 18,204 | 15% | 2,731 | 15,474 |
| 31 | Generator | 94,659 | - | - | - | 94,659 | 15% | 14,199 | 80,460 |
| 32 | P A System | 10,700 | - | - | - | 10,700 | 15% | 1,605 | 9,095 |
| 33 | Television | 13,863 | - | - | - | 13,863 | 15% | 2,079 | 11,783 |
| 34 | Water Heater | 6,837 | - | - | - | 6,837 | 15% | 1,026 | 5,812 |
| 35 | Jet Motor | 3,596 | - | - | - | 3,596 | 15% | 539 | 3,057 |
| LC Assets | | - | - | - | - | - | - | - | - |
| 36 | Audio Visual Equipment | 2,263 | - | - | - | 2,263 | 15% | 340 | 1,924 |
| 37 | Solar Lights | 7,635 | - | - | - | 7,635 | 15% | 1,145 | 6,490 |
| 38 | Inverter | 2,530 | - | - | - | 2,530 | 15% | 379 | 2,150 |
| 39 | Computer | 8,444 | - | - | - | 8,444 | 40% | 3,377 | 5,066 |
| 40 | Digital Camera | 4,773 | - | - | - | 4,773 | 15% | 716 | 4,057 |
| Sub Total | | 859,816 | - | - | - | 859,816 | | 131,083 | 728,733 |
| IV Vehicles | | | | | | | | | |
| FC Assets | | | | | | | | | |
| 41 | Vehicle | 4,610 | - | - | - | 4,610 | 15% | 691 | 3,918 |
| 42 | Four Wheeler | - | - | - | - | - | 15% | - | - |
| 43 | Two Wheeler | 239,943 | - | - | - | 239,943 | 15% | 35,991 | 203,952 |
| 44 | Scorpio TN 59 BF 8807 | 60,453 | - | - | - | 60,453 | 15% | 9,068 | 51,385 |
| LC Assets | | 0 | - | - | - | - | - | - | - |
| 45 | Scorpio TN 59 BF 8807 | 366,872 | - | - | - | 366,872 | 15% | 55,031 | 311,841 |
| Sub Total | | 671,877 | - | - | - | 671,877 | | 100,782 | 571,096 |
| V Computer | | | | | | | | | |
| FC Assets | | | | | | | | | |
| 46 | Computer | 2,701 | 71,120 | - | - | 73,821 | 40% | 29,528 | 44,292 |
| 47 | Printer | 197 | - | - | - | 197 | 40% | 79 | 118 |
| 48 | Laptop | 78,218 | 32,450 | - | - | 110,668 | 40% | 44,267 | 66,401 |
| Sub Total | | 81,115 | 103,570 | - | - | 184,685 | | 73,874 | 110,811 |
| Total | | 4,013,272 | 103,570 | - | 6,800 | 4,110,042 | | 500,028 | 3,610,014 |

Note : Depreciation provided @ 50% of the normal rate of depreciation for the assets purchased after September 2021



Society for Peoples Education and Economic Change (SPEECH)

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



FOREIGN CONTRIBUTION ACCOUNT

Schedule forming part of the financial statements

N Unutilised Specific Project Fund

| Name of the Donor & Project | Project Balance as on 01-04-2021 | Receipts | | | | Total | Utilised | | |
|-----------------------------------|----------------------------------|-------------------|----------------|----------------------------|--------------|-------------------|-------------------|----------------|-------------------|
| | | Grant Received | Bank Interest | Transfer from General Fund | Other Income | | Revenue | Capital | Total |
| Children | | | | | | | | | |
| en Believe - CCFC | | | | | | | | | |
| ing Hope for Child | 1,726,166 | 18,492,582 | 61,503 | 33,001 | 6,800 | 20,320,052 | 20,179,242 | 103,570 | 20,282,812 |
| om Fund | - | | | | | - | | | - |
| tion of Enslavement | | | | | | | | | |
| escent Girls and | | | | | | | | | |
| Women | | | | | | | | | |
| Challenges | 1,226,371 | 2,531,186 | 12,497 | - | - | 3,770,054 | 3,767,473 | - | 3,767,473 |
| | 1,189 | - | 32 | - | - | 1,221 | - | - | - |
| | - | 4,738,445 | 34,953 | | | 4,773,398 | 2,134,660 | - | 2,134,660 |
| Total | 2,953,726 | 25,762,213 | 108,985 | | 6,800 | 28,864,725 | 26,081,375 | 103,570 | 26,184,945 |
| Rule : O General Fund | | | | | | | | | |
| ing Balance as on 01-04-2021 | | | | | | | | | 204,674 |
| excess of Expenditure Over Income | | | | | | | | | 810,780 |
| transfer from Capital Fund | | | | | | | | | (606,106) |
| transfer from project Fund | | | | | | | | | 403,258 |
| g Balance as on 31-03-2022 | | | | | | | | | 273,946 |
| | | | | | | | | | 71,097 |



CONSOLIDATED ACCOUNT

Schedule: P 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 L form part of the Receipts & Payments Account.
- Schedules B to L form part of the Income & Expenditure Account.
- Schedules A & M to O 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: 22.08.2022



*For Charles Fernando & Co
Chartered Accountants*

*N. Charles Fernando
Proprietor
FRN: 000604S*