

INDEPENDENT AUDITOR'S REPORT**To the Members of the Executive Committee of The Spastics society of Tamil Nadu.****Report on the Audit of the Financial Statements****Opinion**

We have audited the accompanying financial statements of **The Spastics society of Tamil Nadu** ("the Society"), which comprise the Balance Sheet as at 31 March 2023, and the Statement of Income and Expenditure, the Statement of Receipts and Payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements") prepared considering the significant accounting policies described in Note 2 of Notes to the financial statements for the year ended 31 March 2023, the accounting standards issued by the Institute of Chartered Accountants of India ("ICAI") and generally accepted accounting principles in India ("Indian GAAP")

We report as follows:

1. The Balance Sheet, the Income and Expenditure and the Receipts and Payment dealt with by this report are in agreement with the books of account maintained by the Society.
2. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit,
3. In our opinion and to the best of our information and according to the explanations given to us and read with the matters described in the emphasis of matter paragraph below, the aforesaid financial statements give a true and fair view of the state of affairs of the Society as at 31 March 2023, and its excess of income over expenditure, its statement of receipts and payments for the year ended on that date in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Society's Management is responsible for the preparation of the financial statements that give a true and fair view of the financial position, financial performance and statement of receipts and payments in accordance with the Accounting Standards and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Society and 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.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The members of the Executive Committee are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with the Executive Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of the auditor's responsibilities for the audit of the financial statements is located at ICAI website at: <https://www.icai.org>. This description forms part of our auditor's report.

Place: *Chennai.*

Date: *14/8/2023*.



For SKORP & ASSOCIATES

Chartered Accountants

FRN: 01573081

Partner

M.NO: 231074

UDIN: 23231074BGWYJI7342

O.R.PURUSHOTHAM

THE SPASTICS SOCIETY OF TAMILNADU

Notes forming part of the Accounts for the year ended 31st March, 2023

1. About The Spastics Society Of Tamilnadu (SPASTN)

SPASTN is a society registered under the Tamil Nadu's Societies Registration Act 1975 (in force w.e.f 22-04-1978) and the rules of 1978 framed thereunder. Per the Memorandum of Association SPASTN is committed develop and implement continuum of high-quality services and programs for persons with Cerebral Palsy, which is a group of conditions characterized by abnormal motor movements/posture, multiple disabilities etc., falling under "*benchmark disabilities*" as per Rights of Persons with Disabilities Act 2016.

SPASTN's mission is to -

- (i) enhance the quality of life of persons with disabilities and their families by providing person-centric programs and services to enable Persons with Disabilities to reach their fullest potential;
- (ii) Engaging and advocating community partners and public to co-create accessible environments free from physical, environment, and attitudinal barriers;
- (iii) To deliver human resources and services of the highest quality incorporating contemporary innovations in rehabilitation management.

SPASTN works through 3 centres in Chennai District namely Taramani, Villivakkam and Royapuram and one Community Based Rehabilitation in Tiruvallur District.

2. Significant accounting policies:

- (i) The Financial Statements are prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) under the historical cost convention on accrual basis. Financial statements comprise the following statements:
 - (a) Balance sheet;
 - (b) Income & Expenditure Account;
 - (c) Notes on accounts; and
 - (d) Receipts & Payment Account.

(ii) Donations received towards corpus

All donations received towards the corpus are exempted from income tax and are taken to the Corpus Fund in the balance sheet. All other donations are taken to income in the Income & Expenditure Account.

(iii) Donations from members and sponsors towards projects

SPASTN receives contributions in the nature of donations from members and others including the corporate sector towards its activities. The contributions received and expenditure incurred in the nature of revenue expenditure is taken to the Income and



Expenditure Account, while expenditure in the nature of capital expenditure is capitalized when the projects are completed.

In respect of projects uncompleted at the end of the year, amounts unspent are carried forward to the next year (Schedule 3) since the money received is for a specific purpose and SPASTN is in the position of a trustee.

(iv) Fixed Assets

Fixed assets whether acquired out of funds of the SPASTN or out of donations and contributions received are accounted at cost. Cost includes invoice price and other incidental expenses attributable to acquisition and installation. The Schedule of fixed assets and the rates of depreciation is enclosed in the financial statements. Assets acquired out of Government of India grant are not depreciated.

(v) Investments and Income from Investments

- (i) Investments are made in accordance with permitted avenues.
- (ii) Interest Income is recognized on accrual basis at the rates applicable.

(vi) Staff benefits:

(a) Gratuity

Liability towards Staff Retirement Gratuity in respect of eligible employees is covered by Group Gratuity Insurance Scheme with LIC. The incremental liability is charged off to the Income and Expenditure Account.

(b) Provident Fund

Contributions towards Provident Fund are remitted to Employees' Provident Fund Trust on a monthly basis and contribution towards ESI and Pension Fund are remitted to appropriate authorities on monthly basis. These amounts are charged off to the Income & Expenditure Account

3. Taxation

SPASTN is a recognized under section 12AB of The Income Tax Act, 1961 and therefore is entitled to exemption from Income tax on its income subject to complying with the conditions attached under sections 11,12AB and 13 of The Income Tax Act. SPASTN is fully compliant with all the conditions and as on date there are no demands from the Income Tax Department.



4. Consequent to the commencement of a verification of fixed assets, an amount of Rs.9,95,000 attributable to assets given as grant by the Government of India, Ministry of Social justice & Empowerment in the year 2001 have now been found to be unserviceable and hence removed from the list of assets. These assets were not depreciated as per the accounting policy adopted and hence now has been debited to the corpus fund. The verification programme is continuing.

5. Previous year's figures have been regrouped wherever necessary to make them comparable to current year's figures.

Place : Chennai
Date : 14th August, 2023

 PRESIDENT

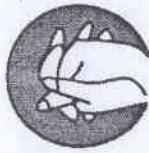
 SECRETARY

 TREASURER

As per our report of even date

For SKORP & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 016780S


O.R. PURUSHOTHAM
PARTNER
M. No. 231074



THE SPASTICS SOCIETY OF TAMILNADU
CSIR ROAD, TARAMANI, CHENNAI - 600 113

Balance Sheet as on 31.03.2023

		31.03.2022		Liabilities		Sch		31.03.2023		31.03.2022		Assets		Sch		31.03.2023		
127,916,370	Corpus Fund	1		128,640,616		58,093,120		Fixed Assets		6		52,165,213						
1,912,688	Capital Reserve fund	2		1,709,220		65,552,326		Investments		7		73,292,250						
4,000,251	Project fund	3		6,998,662		4,880,090		Advance & Deposits		8		3,873,903						
82,250	Caution Deposits	4		391,850		5,822,415		Cash & Bank Balances		9		8,822,348						
436,391	Sundry Creditors	5		413,368														
134,347,950						138,153,714		134,347,950					138,153,714					

As per our report of even date

For SKORP & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN : 0157605

O.R. PURUSHOTHAMAN
PARTNER
M. No. 231074

TREASURER

SECRETARY

Place : Chennai
Date : 14.08.2023

PRESIDENT



THE SPASTICS SOCIETY OF TAMILNADU
CSIR ROAD, TARAMANI, CHENNAI - 600 113

Income & Expenditure account for the month ended 31.03.2023

Page 1

31.03.2022	Expenses	31.03.2023	31.03.2022	31.03.2023	Income	Amount in Rs. 31.03.2023
7,494,944	Staff Honorarium	6,920,341				
2,600	Honorarium for Staff	3,500				
1,067,313	Guest Lecturers	1,152,938				
806,249	PF & ESI Contribution	-				
	ESI Employee & Employer Cont & Late Fee D	8,076,779				
	Operating Expenses					
35,793	Annual Maintenance Contract	54,656				
127,021	Electricity & Power charges	174,457				
190,147	Books Stationery	116,659				
174,212	Repair & Maintenance	562,090				
267,624	Repair & Maintenance - Building Works	213,271				
16,450	Repair & Maintenance - Electricals	107,809				
46,508	Repair & Maintenance - Vehicle- CBR	27,868				
250,000	Play Therapy expenses(Tides Foundation)	-				
643,200	Security charges	645,133				
113,778	External Programme Implementation expenses	76,213				
179,832	Staff welfare expenses	158,662				
94,507	Water charges	71,911				
14,635	Rates & Taxes	17,594				
304,902	Gratuity/EDLI	792,106				
137,559	TA - Staffs	117,517				
28,475	School Development exp	147,663				
	Rent Paid					
146,902	Ayanavaram	71,520				
444,000	Royapuram	465,000				
	Total (Carried Over)					
9,371,106		8,076,779				
			11,894,134		Total (Carried Over)	
						6,631,136

Cont., page 2





Schedule to Balance Sheet

1. Corpus Fund

CORPUS Fund

Add:

Transfer from Capital Reserve fund during the year

Transfer from Income & Expenditure a/c

Less:

Assets (GOI) written off

Total >

2022 - 23

2021 - 22

127,916,370	131,032,089
	21,000
187,202	208,003
1,532,044	(3,344,722)
(995,000)	

128,640,616	127,916,370
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2. Capital Reserve

Child Project

Japanese Aid

Worth Project

CAPITAL ASSET AGAINST GRANT FUND - TECH MAHINDRA

Total >

1,285,887	1,428,763
69,707	77,452
329,227	365,808
24,398	40,664

1,709,220	1,912,688
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4. Caution Deposits

Able Art

Care Givers

Hostels

Library

Teach R&D 1st Floor Security Deposit- Bharatha Kalanjali

Total >

26,000	26,000
22,000	22,000
43,850	34,250
300,000	-
391,850	82,250

5. Sundry Creditors

C M W S S B

MJP ASSOCIAATES

Audit Fees & Certification Fees Payable

SRTC PAYABLE

BSNL Chennai Telephones

Electricity Charges Payable

ESI Payable

The Professional Couriers

Texsys Structures Pvt Ltd.

Xcite Business Solution

Honorarium Payable to Staff

PF Payable

Gratuity Payable to staff

SRC Provisions

SRTC EI- Payable (Monthly)

Locker Rent Payable

Kalpana Stationary

Total >

27,084	18,178
30,743	-
65,000	60,000
-	-
5,252	5,244
75,156	-
30,634	28,504
834	515
-	-
1,475	1,475
-	-
177,190	168,146
-	146,596
-	3,030
-	-
-	4,703

413,368	436,391
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Schedule to Balance Sheet

2022 - 23

2021 - 22

7. Investments

FD WITH HDFC

H.R.AY/226821 HDFC FD 18.02.21 TO 18.11.23 5.8% 33	1,510,349	1,510,349
H.R. AY/267916 - 01.06.22 TO 01.03.25 33 M 6.75%	1,142,968	1,142,968
H.R. AY/226845 HDFC FD 20.03.21 TO 20.12.23 5.8% 33	1,000,000	1,000,000
H.R.No.AY/267129-23.05.22-33m-23.2.25-6.75%	1,000,000	1,000,000
H.R.No.AY/258271-22.2.22-33m-6.2%-22.11.24	1,549,200	1,549,200
H.R.No.AY/258288-22.02.22 33m 6.2%-22.11.24	3,520,905	3,520,905
H.R.No.AY/260359- 22.3.22-To 22.12.24 33m 6.3%	1,500,000	1,500,000
H.R.No.AY/236914(190625)-18.07.21<>18.04.24-6.05%-33m	2,500,000	2,500,000
H.R.NO MA/1727471 23.10.20 TO 23.4.26 @ 6.2%	2,000,000	2,000,000
H.R.NO MA/1727495 23.10.20 TO 23.4.26 @ 6.2%	100,000	100,000

FD WITH IOB

IRDP NO' 501301630 FROM 20.11.22 TO 19.11.25 6.4%- 3	316,383	269,875
IRDP NO 501500249 22.02.23 TO 22.02.25 6.4% 24 M	1,001,686	912,464

FD WITH SBI

S R NO.32644748593-3Y-1.11.21-5.3% 1.11.24	1,301,328	1,301,328
S.R.No.32649549127-6.11.18-3y-6.11.21 @ 6.8%	568,674	472,967
S.R.No.32658704717-15.11.21-3y-5.3%-15.11.24	3,645,696	3,645,696
S.R.No.33089598581-2Y-26.6.21 - 26.6.23-5.10%	1,738,114	1,738,114
S R No.33334403122-5.10%-27.09.21 to 27.09.23 5.1%	857,221	857,221
S R No.33369603449-2y-09.10.21 INT.5.1%-09.10.2023	1,251,355	1,251,355
S R No.33598626135-6.25%-20.1.23 to 20.1.2026-3yrs	1,505,866	1,276,304
S R No.33693066241-3y-28.02.23- to 28.02.2026 6.5%	9,748,585	8,284,105
S R No.33693070927-3y-28.2.23- to 28.02.2026- 6.5%	9,748,585	8,284,105
S R No.34307672076-11.10.20- TO 11.10.23 5.3% 3YEAR	112,250	112,250
S R No.34307680065-11.10.20 - 11.10.23 5.3% INT	112,250	112,250
S.R.No.34371691457-5.3%-31.10.20 -31.10.23	769,474	769,474
S R NO.35435002380-5Y-31.20.15-31.12.25 - 5.4%	141,434	141,434
S.R.NO. 40860428132 -400DAYS -30.3.23-3.5.24 @ 7.1%	2,569,260	2,500,000
S R NO.41524492140-400 Days-30.3.23-3.5.24-7.1%	2,526,460	
S R NO.41778953566-400DAYS-24.3.23-27.04.24 7.1%	1,500,000	
FD WITH UCO		
U.R.No.056150-20890310113301-31.03.23 to 25.01.25 -666 DAYS 7.2%	2,722,824	2,630,853
U.R. 20890310060322 30.8.22 TO 30.08.23 5.3%	3,600,000	3,600,000
U.R.NO 037559 - 20890310106709 - 24 M - (037344)	2,543,486	2,543,486
U.R.No.243780-24/03/23 6.75%-12M-24/03/24(49235)	2,261,417	2,160,538
U.R.No.46777-19.5.22 TO 19.05.23 5.3%	1,431,013	1,369,618
U.R.NO48092-22.05.22 TO 09.08.23-444D - 5.30%	600,000	600,000
U.R.NO. 48702- 06.06.22 TO 24.08.23 -444 DAY -5.3%	1,100,000	1,100,000
U.R.No.52693-5.3-22 to 5.3.25- 36m5.1%	2,096,467	2,096,467
U.R.No.65808- 14.02.23 TO 03.05.24,444days--7.0%	1,699,000	1,699,000

Total >

73,292,250

65,552,326





Schedule to Balance Sheet

8. Advance & Deposits

	2022 - 23	2021 - 22
TDS 2009-10	36,644	36,644
TDS 2010-11	148,503	148,503
TDS 2012-13	294,368	294,368
TDS 2020-21	289,813	289,813
TDS 2021-22	382,417	382,417
TDS 2022-23	437,466	-
Aavin Milk Deposit	38,628	38,628
Deposit - Electricity - Teach R&D	27,930	27,930
Locker Deposit	10,000	10,000
LPG Cylinder Deposit	4,900	4,900
TNEB Deposit	179,963	179,963
Net Conjunction Royapuram - Deposit	3,599	3,599
Prepaid Expenses	216,784	154,272
Rental Advance - Villivakkam	350,000	350,000
Rental Advance - Royapuram	15,000	105,000
Interest Receivable from Banks	1,387,888	2,854,053
Rental Advance - CBR computer centre	50,000	-
Total >	3,873,903	4,880,090

9. Cash & Bank Balances

	2022 - 23	2021 - 22
Cash	7,500	24,328
IOB A/C 20477 (FR)	1,553,000	824,705
IOB A/C 22867 (GRATUITY A/C)	15,375	160,379
IOB A/C 25317 (ABLEART)	2,631	2,631
IOB A/C 27729 (IGNOU)	135,108	111,106
IOB C A/C 1294 (HONORORIUM)	20,000	161,808
SBI DELHI- 00000040065547675(FCRA)- Primary Account	1,639,059	1,331,850
SBI A/C 10013241675 (FCRA)- Utilisation Account	16,413	601,704
SBI A/C 10792463698 (Main A/c)	2,934,720	2,396,539
SBI A/C 10792464091 (Dr)	5,900	13,958
SBI A/C 41575796307 (APF)	2,161,938	-
SBI C A/c 32589340596 (DEP CLTD)	-	44,649
SBI A/C NO 37485596200 (Grant -In -Aid - Distribution	-	25,000
Bank Book (Chques on hand)	-	-
Canara Bank A/C 22292 CH-6 - Locker	25,026	25,026
Union Bank of India A/C 297 - NIOS	305,678	98,732
Total >	8,822,348	5,822,415





THE SPASTICS SOCIETY OF TAMILNADU
CSIR Road (Tarmani Road), Chennai 600 113

Schedule No. 3 Project Reconciliation for 2022 - 23

* Includes Rs. 631,709 taken to Fixed Assets

Unspent Money

6,998,662



The Spastics Society of Tamilnadu
CSR ROAD, TARAMANI, CHENNAI - 600013



Schedule No. 6 Depreciation Statement as on 31.03.23

Sl No	Name of the Assets	WDV as on 01.04.2022	Addition	Deletion	Total	Dep Rate	Dep Amount	WDV as on 31.03.2023
Acquired Out of GOI Grant								
1	Computer	1,056,805	-	268,185	788,620	-	-	788,620
2	Equipments	992,795	-	251,940	740,855	-	-	740,855
3	Furniture & Fittings	1,212,034	-	307,576	904,458	-	-	904,458
4	Machinery	30,808	-	7,818	22,990	-	-	22,990
5	Office Equipment	143,000	-	36,288	106,712	-	-	106,712
6	Other Assets	485,455	-	123,193	362,262	-	-	362,262
Buildings								
7	Canteen Building - Chettinadu	893,602	-	-	893,602	10%	89,360	804,242
8	Child Building	1,093,355	-	-	1,093,355	10%	109,336	984,020
9	Family cottage Building	230,732	-	-	230,732	10%	23,073	207,659
10	General Building	1,404,528	-	-	1,404,528	10%	140,453	1,264,076
11	Spasfood Building	199,779	-	-	199,779	10%	19,978	179,801
12	Worth Building	279,926	-	-	279,926	10%	27,993	251,933
13	Air Condition	19,200	-	-	19,200	15%	2,880	16,320
14	Computers	39,278	140,985	-	180,263	40%	72,202	108,061
15	Computers - 2nd Half Year	72,966	75,600	-	148,566	15%	20%	-
16	Equipments - 2nd Half Year	-	-	-	-	8%	32,328	116,238
17	Equipments - 2nd Half Year	-	-	-	-	8%	-	-
18	Furniture & Fixtures - General	735,058	180,352	-	915,410	10%	94,607	820,803
19	Furniture & Fixtures - 2nd Half Year	-	-	-	-	5%	-	-
20	Furniture & Fixtures - Spasfood	-	-	-	-	10%	-	-
21	Furniture & Fixtures - Spasfood	-	-	-	-	5%	-	-
22	Generator	39,297	-	-	39,297	15%	-	-
23	GYM Equipments	29,272	-	-	29,272	15%	5,895	33,402
24	Machinery	77,887	55,070	-	132,957	15%	4,391	24,881
25	Machinery - 1st Half Year	-	-	-	-	15%	-	-
26	Machinery - 2nd Half Year	-	-	-	-	8%	-	-
27	Office Equipment - 1st Half Year	243,578	15,576	-	259,154	15%	65,016	194,138
28	Office Equipment - 2nd Half Year	-	-	-	-	10%	-	-
29	Office Equipment - 2nd Half Year	-	-	-	-	5%	-	-
30	Office Equipment - 2nd Half Year	-	-	-	-	5%	-	-
31	Vehicle (Boiler)	218,696	-	-	218,696	15%	-	-
32	Printer	1,103	14,950	-	16,053	40%	32,804	185,892
33	Canon Colour Printer	5,685	-	-	5,685	40%	6,904	9,149
34	Canon Laser printer	7,682	-	-	7,682	40%	2,274	3,411
35	Digital Audio Meter	30,788	-	-	30,788	40%	3,073	4,609
36	Ashford Linkle Loom Warping	13,211	-	-	13,211	15%	4,618	26,170
37	Handloom-Two shaft floor Loom	104,402	-	-	104,402	15%	1,982	11,229
38	Saori Loom	156,060	-	-	156,060	15%	15,660	88,742
39	Foot Mat - Warp - VTC- CAF	28,484	-	-	28,484	15%	23,409	132,651
40	CCTV- Camera	13,121	148,066	-	161,187	15%	4,273	24,211
41	Sewing Machine	6,108	25,000	-	31,108	15%	24,178	137,009
42	Computer - Tech Mahindra	40,664	-	-	40,664	40%	9,192	21,916
43	Computer - Fagun	34,000	-	-	34,000	40%	16,266	24,399
								20,400



The Spastics Society of Tamilnadu
CSIR ROAD, TARAMANI, CHENNAI - 600113

Schedule No. 6 Depreciation Statement as on 31.03.23



Sl No	Name of the Assets	WDV as on 01.04.2022	Addition	Deletion	Total	Dep Rate	Dep Amount	WDV as on 31.03.2023
34	TEACH R&D AUDITORIUM - Fixed Assets							
	Building - Teach R&D	38,614,555			38,614,555	10%	3,861,456	34,753,100
	Air - Condition - Teach R&D	1,846,151			1,846,151	15%	276,923	1,569,228
	Audio System - Teach R&D	443,386			443,386	15%	66,508	376,878
	CCTV - Teach R&D	40,763			40,763	15%	6,114	34,649
	Electricals & Fittings - Teach R&D	2,603,399			2,603,399	15%	390,510	2,212,889
	Fans & Electrical Appliances- Teach R&D	74,201			74,201	15%	11,130	63,071
	Fire Fighting Extinguisher - Teach R&D	30,709			30,709	15%	4,606	26,103
	Furniture and Fixtures - Teach R&D	330,479			330,479	10%	33,048	297,431
	Generator - Teach R&D	732,596			732,596	15%	109,889	622,707
	Lift Unit - Teach R&D	704,438			704,438	15%	105,666	598,772
	Sewage Water treatment plant - Teach R&D	1,957,288			1,957,288	15%	293,593	1,663,695
35	SOCIAL CATALYST - LTI							
	Computers & Accessories	227,940			227,940	40%	91,176	136,764
	Furniture and Fixtures	36,214			36,214	10%	3,621	32,593
	Sewing Machine	30,600			30,600	15%	4,590	26,010
36	MIND TREE PROJECT							
	Redmi9A- smart phone & cover - 25	103,545			103,545	40%	41,418	62,127
	Special Chair 9 nos	18,605			18,605	10%	1,861	16,745
	Computers & Accessories		110,584		110,584	40%	44,234	66,350
37	LTI - PROJECT							
	Sewing Machine	8,500			8,500	15%	1,275	7,225
	Lap top 2nos	36,000			36,000	40%	14,400	21,600
	Murphy Richards 60 OTG	12,750			12,750	15%	1,913	10,838
	Bureau	10,800			10,800	10%	1,080	9,720
	Block printing Table	65,535			65,535	15%	9,830	55,705
38	TECH MAHINDRA PROJECT							
	Furniture and Fixtures	86,085			86,085	10%	8,609	77,477
	Laptop	65,000			65,000	40%	26,000	39,000
	Office equipment	39,040			39,040	15%	5,856	33,184
	Plant & Machinery	192,000			192,000	15%	28,800	163,200
39	MIRAMMED AJUBA PROJECT							
	Laptop	38,510			38,510	40%	15,404	23,106
	Lamination Machine	6,490			6,490	15%	974	5,517
40	INTANGIBLE ASSET							
	Website Development charges	259,305	336,076		595,381	25%	148,845	446,536
	Total	58,093,120	1,563,384	995,000	58,661,502		6,496,290	52,165,213



The Spastics Society of Tamilnadu
CSIR Road (Taramani Road), Chennai 600 113

Schedule 2 Capital Reserve Fund Statement as on 31.03.2023

Sl No	Name of the Assets	WDV As on 01.04.22	Additional	Total	Dep Rate	Dep Amount	WDV As on 01.04.23
1	Child Project	1,428,763	-	1,428,763	10%	142,876	1,285,887
2	Japanese Aid	77,452	-	77,452	10%	7,745	69,707
3	Worth Project	365,808	-	365,808	10%	36,581	329,227
4	Capital Asset Against grand fund (TechMahindra)	40,664	-	40,664	10%	4,066	36,598
	TOTAL	1,912,688	-	1,912,688		203,468	1,709,220



THE SPASTICS SOCIETY OF TAMILNADU

Receipts and Payments

1-Apr-2022 to 31-Mar-2023

		AMOUNT			AMOUNT
Receipts	RS	Payments		RS	
Opening Balance	5822414.72	Current Liabilities		24907874.00	
Bank Accounts	5798086.72	CBR COMPUTER CENTRE RENT PAYABLE -PUZHAI		76000.00	
Cash-in-hand	24328.00	ESI PAYABLE		372345.00	
Current Liabilities	1377572.00	GRATUITY PAYABLE TO STAFF		1111294.00	
GRATUITY PAYABLE TO STAFF	964698.00	HONORARIUM - AYANAVARAM (CONTRACT)		266727.00	
HONORARIUM - VOC STAFF	3119.00	HONORARIUM - AYANAVARAM (STAFF)		1110604.00	
TDS ON PROFESSIONAL	44639.00	HONORARIUM - CBR (STAFF)		2043072.00	
Duties & Taxes	18266.00	HONORARIUM - HRDC (STAFF)		220841.00	
Sundry Creditors	35000.00	HONORARIUM - ROYAPURAM (CONTRACT)		251716.00	
CAUTION DEPOSITS	311850.00	HONORARIUM - ROYAPURAM (STAFF)		1394071.00	
Fixed Assets	36981.00	HONORARIUM - TARAMANI (CONTRACT)		1373532.00	
EQUIPMENTS	29700.00	HONORARIUM - TARAMANI (STAFF)		5273250.00	
FURNITURE & FIXTURE	7281.00	HONORARIUM TO PROFESSIONAL - PAYABLE		1895924.00	
Current Assets	1411450.00	HONORARIUM - VOC STAFF		613911.00	
ADVANCES - FOR EXPENSES	18250.00	Honorarium - Director		1113450.00	
Loans & Advances (Asset)	30000.00	HONORARIUM PAYABLE CONTRANCT EMPLOYEE		828696.00	
INTEREST RECEIVABLES - BANK	1213258.00	PF PAYABLE		2092360.00	
RECEIVABLES & GOVT AID	149942.00	PROFESSIONAL TAX		146400.00	
Direct Incomes	37763878.93	RENT - ROYAPURAM CENTRE		344700.00	
Donations	6528369.93	TDS ON PROFESSIONAL		256296.00	
Operating Income - Projects	18834327.00	Duties & Taxes		115729.00	
OPERATING INCOMES	12401182.00	Sundry Creditors		3709988.00	
Direct Expenses	188238.00	CAUTION DEPOSITS		2250.00	
OPERATING EXPENSES	35901.00	PROJECT FUNDS (PAYABLE)		294718.00	
Project Expenses	31200.00	Fixed Assets		943813.00	
Sense International - Project	1211137.00	C C T V CAMERA		12626.00	
Indirect Incomes	185842.06	FIXED ASSET - MINDTREE PROJECT		70000.00	
INTEREST RECEIVED	185842.06	FIXED ASSET MIRAMED AJUBA SOLUTIONS PVT LTD		45000.00	
Indirect Expenses	34531.00	COMPUTER & ACCESORIES		280569.00	
ADMINISTRATIVE EXPENDITURE	31.00	EQUIPMENTS		159290.00	
STAFF HONORARIUM	34500.00	FURNITURE & FIXTURE		122058.00	
		PLANT & MACHINERY		254270.00	
		Investments		4000000.00	
		FD WITH SBI		4000000.00	
Current Assets				221553.00	
ADVANCES - FOR EXPENSES		ADANCES - FOR EXPENSES		18250.00	
Tds 22-23		Tds 22-23		45000.00	
		Deposits (Asset)		78303.00	
		Loans & Advances (Asset)		80000.00	
Direct Incomes		Direct Incomes		154960.00	
		Donations		47550.00	
		Operating Income - Projects		4000.00	
		OPERATING INCOMES		103410.00	
Direct Expenses		Direct Expenses		7227871.50	
		OPERATING EXPENSES		3291605.50	
		Project Expenses		3840379.00	
		Sense International - Project		95887.00	
Indirect Expenses		Indirect Expenses		542487.92	
		ADMINISTRATIVE EXPENDITURE		143607.92	
		HONORARIUM PAID		7250.00	
		OTHER INDIRECT EXPENSES		27868.00	
		STAFF HONORARIUM		363762.00	
		Closing Balance		8822348.29	
		Bank Accounts		8814848.29	
		Cash-in-hand		7500.00	
Total	46820907.71	Total		46820907.71	

