

**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 2025, 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 2025, 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 2025, 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: 18<sup>th</sup> August 2025.

For SKORP & ASSOCIATES

Chartered Accountants

FRN: 015780S

O.R.PURUSHOTHAM

Partner

M.NO: 231074

UDIN: 25231074BMIBSJ6554



# THE SPASTICS SOCIETY OF TAMILNADU

CSTB ROAD, TAPMANT, CHENNAI - 600 112

CSIR ROAD, TARAMANI, CHENNAI - 600 113

## Balance Sheet as on 31.03.2025



31.03.2024	Liabilities	Sch	31.03.2025	31.03.2024	Assets	Sch	31.03.2025
13,71,84,736	Corpus Fund	1	13,89,55,943	4,77,16,797	Fixed Assets	6	4,56,19,178
15,78,977	Capital Reserve fund	2	14,52,488	8,42,59,365	Investments	7	8,17,73,895
76,87,147	Project fund	3	36,16,227	63,16,738	Advance & Deposits	8	77,65,872
4,43,850	Caution Deposits	4	4,08,600	97,41,668	Cash & Bank Balances	9	1,01,31,961
9,15,623	Sundry Creditors	5	8,57,651				
2,24,235	Reed elsevier refund		-				
<b>14,80,34,568</b>				<b>14,52,90,907</b>	<b>14,80,34,568</b>		<b>14,52,90,907</b>

As per our report of even date

For SKORP & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 015780S

**PRESIDENT**

SECRETARY

TREASURER

Place : Chennai  
Date : 18.08.2025

A circular blue ink stamp. The text "THE SPASTICS" is at the top, "SOCIETY OF TASMANIA" is in the middle, "1880" is at the bottom, and "SCHENK" is on the right side.

UDIN: 25231074 BMIB SJ 6554.

O.R. PURUSHOTHAM  
PARTNER  
M.NO. 231074

**THE SPASTICS SOCIETY OF TAMILNADU**

CSIR ROAD, TARAMANI, CHENNAI - 600 113

Income & Expenditure account for the year ended 31.03.2025

Page 1

31.03.2024	Expenses	31.03.2025	31.03.2024	Income	31.03.2025	Amount in Rs.
50,59,652	<b>Staff Honorarium</b> Honararium for Staff Guest Lecturers PF & ESi Contribution ESi Employee & Employer Cont & Late Fee	66,14,499 - 11,41,743	55,42,997 28,38,458	<b>Donations</b> Donation - 80G Donation - FCRA	35,06,324 46,80,038	81,86,362
12,01,037		77,56,242				
	<b>Operating Expenses</b> Annual Maintenance - Contract Electricity & Power charges Books Stationery Repair & Maintenance Repair & Maintenance - Building Works Repair & Maintenance - Electricals Security charges External Programme Implementation expenses	14,860 2,77,979 1,09,280 14,56,358 3,64,910 55,948 7,40,116 1,98,643	51,000 5,18,200 5,89,000 6,000 37,700 1,31,500 3,27,750 37,870	<b>Operating Income</b> Able Art - Self Generation User Charges HRDC Course Fees Hostel Fees received Scribe money received Assessment Charges GYM usage Charges Orthotic Devices Development Reimbursement of charges for Facility Usage	70,081 4,65,108 4,59,650 - 40,800 99,200 3,24,000 5,000	22,05,722
	1,00,829 86,936 7,103 7,49,916 87,827 1,13,450	1,14,017 1,10,761 2,17,456 6,91,546 76,750 3,58,607	21,00,000 12,95,000 12,95,000 2,42,422 4,59,700 4,93,450	TEACH (R&D) - Auditorium Vocational Training Writers Café Internship fees National Institute of Open Schooling (NIOS) Student Training & Development Charges- Ayanavar Student Training & Development Charges- Royapuram Student Training & Development Charges- Taramani	- - - 2,51,492 3,75,300 4,20,140 33,64,350	11,12,000 2,51,492 3,75,300 4,20,140 33,64,350
	<b>Rent Paid</b> Villivakkam Royapuram 9,053	1,08,500 2,42,737	1,00,250 1,02,200 9,80,500 2,54,707	Special fees - Ayanavar Special fees - Royapuram Special fees - Taramani Other receipts National Trust Program income	53,500 1,10,500 9,48,736 1,00,951 54,412	81,86,362
97,58,665	<b>Total (Carried Over)</b>	77,56,242	2,25,10,355	<b>Total (Carried Over)</b>		

Cont., page 2



**THE SPASTICS SOCIETY OF TAMILNADU**  
 CSIR ROAD, TARAMANI, CHENNAI - 600 113  
 Income & Expenditure account for the year ended 31.03.2025



Page 2

31.03.2024	Expenses	31.03.2025	31.03.2024	Income	Amount in Rs.
					31.03.2025
97,58,665	B/F	77,56,242	2,25,10,355		81,86,362
2,23,608	Nutrition & Childwelfare expenses				
53,932	Insurance	2,94,651	-	35,000	
8,245	Vocational Training Centre expenses	86,536	2,000	18,500	
25,371	Sports / Independence day expenses	48,105	18,400	22,500	
19,70,197	Teach R&D Auditorium Expenses	73,303	1,200	-	
1,90,54,178	Project Expenses (Schedule - 3)	24,94,847	31,500	19,500	
		1,89,17,881	2,07,233	29,070	
			Vocational Training Centre Income - Taramani	26,878	
			RCT CRE Program - Income	11,000	
				1,07,83,291	
16,400	<b>Administrative expenditure</b>				
50,000	Administration expenses	15,750	1,90,86,645		
15,000	Audit fees	65,000	Project Fund Income	1,83,20,485	
75,062	Audit Certification & other Fees	15,000		1,83,20,485	
6,691	Telephone expenses	54,374			
92,010	Internet Hosting charges	-			
4,87,368	Legal Charges/consultant charges	10,000			
59,57,959	Other administrative expenditure	65,751			
	GST on rent collected	2,25,875			
	Depreciation	54,95,666			
93,91,637	Excess of income tfrsd to Corpus Fund	26,14,572			
<b>4,71,86,323</b>	<b>Total</b>	<b>4,33,07,638</b>	<b>4,71,86,323</b>	<b>Total</b>	<b>4,33,07,638</b>

Place : Chennai  
 Date : 18.08.2025



President  
 SECRETARY

  
 TREASURER

For SKORP & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FRN : 015780S

O.R. PURUSHOTHAM  
 PARTNER  
 M.No. 231074

AS PER our records date



THE SPASTICS SOCIETY OF TAMILNADU

Taramani Road, Chennai 600 113



**Schedule to Balance Sheet**

**1. Corpus Fund**

	<b>2024 - 25</b>	<b>2023 - 24</b>
CORPUS Fund	13,71,84,736	12,86,19,616
Add:		
Transfer from Capital Reserve fund during the year	1,51,634	1,68,483
Transfer from Income & Expenditure a/c	26,14,572	93,91,637
Less:		
Assets (GOI ) written off	(9,95,000)	(9,95,000)
<b>Total &gt;</b>	<b>13,89,55,943</b>	<b>13,71,84,736</b>

**2. Capital Reserve**

Child Project	10,41,568	11,57,298
Japanese Aid	56,462	62,736
Worth Project	2,66,674	2,96,304
Corpus Donation	79,000	48,000
CAPITAL ASSET AGAINST GRANT FUND - TECH MAHINDRA	8,784	14,639
<b>Total &gt;</b>	<b>14,52,488</b>	<b>15,78,977</b>

**4. Caution Deposits**

Care Givers	26,000	26,000
Hostels	22,000	22,000
Library	60,600	55,100
Teach R&D 1st Floor Security Deposit- Bharatha Kalanjali	3,00,000	3,00,000
Teach R&D hire deposit	-	40,750
<b>Total &gt;</b>	<b>4,08,600</b>	<b>4,43,850</b>

**5. Sundry Creditors**

C M W S S B	14,026	22,924
MJP ASSOCIAATES	-	34,161
Audit Fees & Certification Fees Payable	80,000	65,000
BSNL Chennai Telephones	5,201	5,020
Electricity Charges Payable	-	79,595
ESI Payable	32,507	33,167
The Professional Couriers	987	-
PF Payable	1,90,452	1,88,388
Duties & Taxes - Gst payable	47,110	-
GST Payable ( provision )	4,87,368	4,87,368
<b>Total &gt;</b>	<b>8,57,651</b>	<b>9,15,623</b>



**THE SPASTICS SOCIETY OF TAMILNADU**

Taramani Road, Chennai 600 113



**Schedule to Balance Sheet**

**2024 - 25**

**2023 - 24**

**7. Investments**

**FD WITH HDFC**

H.R.No.AY/422971(226821) - 18.11.23 - 18.10.26 - 7.15% 35m	15,10,349	15,10,349
H.R.No.AY/721560(267916) - 01.03.25 - 01.10.29 - 7.40% 55m	11,42,968	11,42,968
H.R.No.AY/068705(226845) - 20.12.23 - 20.11.26 - 7.15% 35m	10,00,000	10,00,000
H.R.No.AY/622636(267129) - 23.02.25 - 23.09.29 - 7.40% 55m	10,00,000	10,00,000
H.R.No.AY/276711(258271) - 22.11.24 - 22.06.29 - 7.40% 55m	15,49,200	15,49,200
H.R.No.AY/273501(258288) - 22.11.24 - 22.06.29 - 7.40% 55m	35,20,905	35,20,905
H.R.No.AY/378351(260359) - 22.12.24 - 22.07.29 - 7.40% 55m	15,00,000	15,00,000
H.R.No.AY/325663(236914) - 18.04.24 - 18.03.27 - 7.15% 35m	25,00,000	25,00,000
H.R.No.MA/1727471 23.10.20 TO 23.4.26 - 6.2%	20,00,000	20,00,000
H.R.No.MA/1727495 23.10.20 TO 23.4.26 - 6.2%	1,00,000	1,00,000

**FD WITH IOB**

IRD.P.No.501301630 - 20.11.22 - 19.11.25 6.4% 3Yrs	3,16,383	3,16,383
IRD.P.No.501500249 - 22.02.25 - 22.02.27 6.8% 24m	11,23,149	10,01,686

**FD WITH SBI**

S R No.32644748593 - 3Y - 1.11.24 - 1.11.27 - 6.75%	15,00,658	13,01,328
S.R.No.32649549127 - 3Y - 6.11.18 - 6.11.21 - 6.80%	6,55,785	5,68,674
S.R.No.32658704717 - 3Y - 15.11.24 - 15.11.27 - 6.75%	42,04,228	36,45,696
S.R.No.33089598581 - 2Y - 26.6.23 - 26.6.25 - 7.0%	19,04,510	19,04,510
S R No.33334403122 - 2Y - 27.09.23 - 27.09.25 - 7.0%	9,39,268	9,39,268
S R No.33369603449 - 2Y - 09.10.23 - 09.10.25 - 7.0%	13,71,116	13,71,116
S R No.33598626135 - 3Y - 20.01.23 - 20.01.26 - 6.25%	15,05,866	15,05,866
S R No.33693066241 - 3Y - 28.02.23 - 28.02.26 - 6.5%	97,48,585	97,48,585
S R No.33693070927 - 3Y - 28.02.23 - 28.02.26 - 6.5%	97,48,585	97,48,585
S R No.34307672076 - 3Y - 11.10.23 - 11.10.26 - 6.5%	1,29,517	1,29,517
S R No.34307680065 - 3Y - 11.10.23 - 11.10.26 - 6.5%	1,29,517	1,29,517
S.R.No.34371691457 - 3Y - 31.10.23 - 31.10.26 - 6.5%	8,87,818	8,87,818
S R No.35435002380 - 5Y - 31.12.20 - 31.12.25 - 5.4%	1,41,434	1,41,434
S.R.No.40860428132 - 400DAYS - 3.5.24 - 7.6.25 - 7.1%	27,54,036	25,69,260
S R No.41524492140 - 400DAYS - 3.5.24 - 7.6.25 - 7.1%	27,08,158	25,26,460
S R No.41778953566 - 400DAYS - 27.4.24 - 01.06.25 - 7.1%	16,07,900	15,00,000
S R No.42132568482 - 400DAYS - 07.5.24 - 11.06.25 - 7.1%	20,62,514	20,00,000
S R No.42180579961 - 9M - 16.8.23 - 16.05.24 - 5.75%	21,67,819	20,00,000
S R No.42811509901 - 3M - 20.03.24 - 20.06.24 - 4.75%	-	20,00,000
S R No.42811527568 - 3M - 20.03.24 - 20.06.24 - 4.75%	-	20,00,000
S R No.42811529292 - 3M - 20.03.24 - 20.06.24 - 4.75%	-	20,00,000
S R No.43586951277 - 444DAYS - 03.12.24 - 20.02.26 - 7.25%	10,00,000	-

**FD WITH UCO**

U.R.No.056150 (20890310113301) 333 D - 25.01.25 - 24.12.25 7.3%	30,60,519	27,22,824
U.R.No.056941 (056408) 333 DAYS - 10.12.24 - 08.11.25 - 7.3%	36,00,000	36,00,000
U.R.No.056500 (208900310117217) 400 D - 16.01.25 - 20.02.26 - 7.05%	29,78,097	27,80,000
U.R.No.056631 (49235) - 444 D - 24.03.24 - 11.06.25 - 7.05%	24,01,949	24,01,949
U.R.No.056285 (46777) - 666 D - 08.6.23 - 04.04.25 - 7.2%	15,00,000	15,00,000
U.R.No.056859 (48092) - 333 D - 30.10.24 - 28.09.25 - 7.30%	6,00,000	6,00,000
U.R.No.056886 (48702) - 333 D - 11.11.24 - 10.10.25 - 7.30%	11,00,000	11,00,000
U.R.No.52693 - 333 D - 5-3-25 - 1-2-26 - 7.3%	24,04,062	20,96,467
U.R.No.056689 (119570) - 400 D - 03.05.24 - 07.06.25 - 7.05%	16,99,000	16,99,000

**Total >**

**8,17,73,895**

**8,42,59,365**





**Schedule to Balance Sheet**

**8. Advance & Deposits**

	<b>2024 - 25</b>	<b>2023 - 24</b>
TDS 2009-10	36,644	36,644
TDS 2010-11	1,48,503	1,48,503
TDS 2012-13	2,94,368	2,94,368
TDS 2020-21	2,89,813	2,89,813
TDS 2022-23	-	4,37,466
TDS 2023-24	5,57,729	5,57,729
TDS 2024-25	6,43,885	-
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	1,79,963	1,79,963
Net Connection Royapuram - Deposit	3,599	3,599
Prepaid Expenses	2,55,574	1,80,303
Rental Advance - Villivakkam	3,50,000	3,50,000
Rental Advance - Royapuram	15,000	15,000
Interest Receivable from Banks	48,59,336	36,91,892
Rental Advance - CBR computer centre	50,000	50,000
<b>Total &gt;</b>	<b>77,65,872</b>	<b>63,16,738</b>

**9. Cash & Bank Balances**

	<b>2024 - 25</b>	<b>2023 - 24</b>
Cash	96,786	52,400
IOB A/C 20477 (FR)	1,41,401	12,23,817
IOB A/C 22867 (GRATUITY A/C)	18,636	16,292
IOB A/C 25317 (ABLEART)	-	2,631
IOB C A/C 1294 (HONORARIUM)	15,169	49,063
SBI DELHI- 00000040065547675(FCRA)- Primary Account	44,83,370	18,28,751
SBI A/C 10013241675 (FCRA)- Utilisation Account	5,52,171	6,22,175
SBI A/C 10792463698 (Main A/c)	16,15,124	32,65,903
SBI A/C 10792464091 (Dr)	56,336	29,057
SBI A/C 41575796307 (APF)	28,32,485	25,91,822
Bank Book (Cheques on hand)	11,432	-
Canara Bank A/C 22292 CH-6 - Locker	3,09,050	7,658
Union Bank of India A/C 297 - NIOS	-	52,099
<b>Total &gt;</b>	<b>1,01,31,961</b>	<b>97,41,668</b>



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

**Schedule No. 3 Project Reconciliation for 2024 - 25**



Sl No.	Name of the Project	Transactions					Closing Balance			
		Opening Balance	Debit	Credit	RETURNED/PAID	Debit	OPEX (DR)	CAPEX(DR)	Credit	
1	Tech Mahindra Project	-	-	-	21,72,998	21,72,998	-	-	-	-
2	Vidya Jothi Project - YVR	-	-	2,86,491	9,52,347	9,52,347	-	-	-	-
3	Quizabiled Event - Supported by Seva in Action	-	-	-	2,00,000	2,00,000	-	-	-	-
4	Coronis Ajuba solutions pvt ltd- spastn cerebral palsy center @ Villivakkam	-	-	20,00,000	20,00,000	20,00,000	20,00,000	6,65,856	2,00,000	-
5	Titan Company Limited	-	-	-	22,60,000	22,60,000	-	-	-	-
6	Azim Premji Philanthropic Initiatives P Ltd Project	-	-	-	24,00,000	24,00,000	-	-	-	-
7	Early Intervention for Children supported by SRTC	-	-	-	27,56,336	27,56,336	-	-	-	-
8	VRV Asia Pacific P Ltd	-	-	-	4,00,258	4,00,258	-	-	-	-
9	Advantage foods pvt ltd (SAHAYOG - CBR)	-	-	-	20,00,000	20,00,000	-	-	-	-
10	Revvity Healthcare India P Ltd	-	-	-	30,67,643	30,67,643	-	-	-	-
11	The Karur Vysya Bank Limited	-	-	-	8,00,000	8,00,000	5,61,422	2,38,578	6,92,000	-
12		-	-	-	2,63,250	2,63,250	-	-	-	-
					76,87,147	8,834	*19272832	1,89,17,881	3,54,951	1,52,10,747
										36,16,227

\* Includes Rs. 354,951 taken to Fixed Assets

Unspent Money >

36,16,227



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

Schedule No. 6 Depreciation Statement as on 31.03.25



Sl No	Name of the Assets	WDV as on 01.04.2024	Addition	Deletion	Total	Dep Rate	Dep Amount	WDV as on 31.03.2025
<b>Acquired Out of GOI Grant</b>								
1	Computer	5,20,435	-	2,68,185	2,52,250	-	-	2,52,250
2	Equipments	4,88,915	-	2,51,940	2,36,975	-	-	2,36,975
3	Furniture & Fittings	5,96,882	-	3,07,576	2,89,306	-	-	2,89,306
4	Machinery	15,172	-	7,818	7,354	-	-	7,354
5	Office Equipment	70,424	-	36,288	34,136	-	-	34,136
6	Other Assets	2,39,069	-	1,23,193	1,15,876	-	-	1,15,876
<b>Buildings</b>								
7	Canteen Building - Chettinadu	7,23,818	-	7,23,818	10%	72,382	6,51,436	
8	Child Building	8,85,618	-	8,85,618	10%	88,562	7,97,056	
9	Family cottage Building	1,86,893	-	1,86,893	10%	18,689	1,68,204	
10	General Building	11,37,668	-	11,37,668	10%	1,13,767	10,23,901	
11	Spasfood Building	1,61,821	-	1,61,821	10%	16,182	1,45,639	
12	Worth Building	2,26,740	-	2,26,740	10%	22,574	2,04,066	
13	Air Condition	6,926	-	6,926	15%	1,039	5,887	
14	Computers	1,33,957	1,46,900	-	2,80,857	40%	1,19,393	1,61,464
15	Computers - 2nd Half Year	-	-	20%	-	-	-	-
16	Equipments - 2nd Half Year	5,01,135	81,838	-	5,82,973	15%	87,446	4,95,527
17	Equipments - LTMindtree	-	62,060	-	62,060	7.5%	4,655	57,406
18	Furniture & Fixtures - General	56,725	-	56,725	15%	8,509	48,216	
19	Furniture & Fixtures - 2nd Half	11,73,119	37,345	-	12,10,464	10%	1,25,678	10,84,786
20	Furniture & Fixtures - Spasfood	-	48,321	-	48,321	5%	2,416	45,905
21	Furniture & Fixtures - Spasfood	-	-	-	10%	-	-	-
22	Furniture & Fixtures - SBI	20,677	-	-	5%	-	-	-
23	Generator	28,392	4,73,700	-	20,677	10%	2,068	18,609
24	GYM Equipments	21,149	-	4,73,700	15%	63,919	4,38,172	
25	GYM Equipments- 2nd Half - Revity	-	21,149	-	5,507	15%	5,507	15,642
26	GYM Equipments- 2nd Half - Spasfo	-	74,578	-	74,578	7.5%	5,593	68,985
27	GYM Equipments - Fagun	123,670	-	53,322	7.5%	3,999	49,323	
28	Machinery	77,978	-	1,23,670	15%	18,551	1,05,120	
29	RCC Solar power plant ( <b>WIP</b> )	-	-	77,978	15%	11,697	66,281	
30	Office Equipment - Spasfood	1,65,018	-	10,44,639	0	-	-	10,44,639
31	Office Equipment- 1st Half Year	-	-	1,65,018	15%	24,753	1,40,265	
32	Office Equipment - 2nd Half Year	-	-	-	15%	-	-	-
33	Vehicle (Bolero)	9,57,972	-	-	7.5%	-	-	-
34	Printer	5,489	-	9,57,972	15%	1,43,696	8,14,276	
35	Canon Colour Printer	512	-	5,489	40%	2,196	3,294	
36	Canon Laser printer	2,765	77,172	512	40%	205	307	
37	Digital Audio Meter	22,245	-	79,937	40%	31,975	47,962	
38	Ashford Linkle Loom Warping	9,545	-	22,245	15%	3,337	18,908	
39	Handloom-Two shaft floor Loom	75,430	-	9,545	15%	1,432	8,114	
40	Saori Loom	1,12,753	-	75,430	15%	11,315	64,116	
41	Foot Mat - Warp - VTC-CAF	20,580	-	1,12,753	15%	16,913	95,840	
42	CCTV- Camera	1,16,458	-	20,580	15%	3,087	17,493	
43	Sewing Machine	18,628	-	1,16,458	15%	17,469	98,989	
44	Computer - Tech Mahindra	14,639	-	18,628	15%	2,794	15,834	
45	Computer - Fagun	12,240	-	14,639	40%	5,856	8,784	
46	Computer - SBI	1,60,800	-	12,240	40%	4,896	7,344	
47	Computer - REVITY HEALTH CARE	-	-	1,60,800	40%	64,320	96,480	
48		-	-	1,64,000	40%	65,600	98,400	



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

Schedule No. 6 Depreciation Statement as on 31.03.25



Sl No	Name of the Assets	WDV as on 01.04.2024	Addition	Deletion	Total	Dep Rate	Dep Amount	WDV as on 31.03.2025
37	<b>TEACH R&amp;D AUDITORIUM - Fixed Assets</b>							
	Building - Teach R&D	3,12,77,790			3,12,77,790	10%	31,27,779	2,81,50,011
	Air - Condition - Teach R&D	13,33,844			13,33,844	15%	2,00,077	11,33,768
	Audio System - Teach R&D	3,20,346			3,20,346	15%	48,052	2,72,294
	CCTV - Teach R&D	29,452			29,452	15%	4,418	25,034
	Electricals & Fittings - Teach R&D	18,92,853			18,92,853	15%	2,83,928	16,08,925
	Electricals & Fittings - Teach R&D half	-			-	7.5%	-	-
	Fans & Electrical appliances- Teach R&D	66,856			66,856	15%	10,028	56,828
	Fans & Electrical appliances- 2nd half	-			-	7.5%	-	-
	Fire Fighting Extinguisher - Teach R&D	22,187			22,187	15%	3,328	18,859
	Furniture and Fixtures - Teach R&D	3,12,079			3,12,079	10%	31,208	2,80,871
	Furniture and Fixtures - 2nd Half	-			-	5%	-	-
	Generator - Teach R&D	5,29,301			5,29,301	15%	79,395	4,49,906
	Lift Unit - Teach R&D	5,08,956			5,08,956	15%	76,343	4,32,613
	Sewage Water treatment plant - Teach R&D	14,14,141			14,14,141	15%	2,12,121	12,02,019
38	<b>SOCIAL CATALYST - LTI</b>							
	Computers & Accessories	82,058			82,058	40%	32,823	49,235
	Furniture and Fixtures	29,333			29,333	10%	5,178	24,155
	Sewing Machine	22,109			22,109	15%	3,316	18,792
39	<b>MIND TREE PROJECT</b>							
	Redmiga- smart phone & cover - 25 nos	37,276			37,276	40%	14,910	22,366
	Special Chair 9 nos	15,070			15,070	10%	1,507	13,563
	Computers & Accessories	39,810			39,810	40%	15,924	23,886
40	<b>LTI - PROJECT</b>							
	Sewing Machine	6,141			6,141	15%	921	5,220
	Lap top 2 nos	6,116			6,116	40%	2,446	3,670
	Murphy Richards 60 OTG	9,212			9,212	15%	1,382	7,830
	Bureau	8,748			8,748	10%	875	7,873
	Block printing Table	47,349			47,349	15%	7,102	40,247
41	<b>TECH MAHINDRA PROJECT</b>							
	Furniture and Fixtures	69,729			69,729	10%	6,973	62,756
	Laptop	23,400			23,400	40%	9,360	14,040
	Office equipment	28,206			28,206	15%	4,231	23,975
	Plant & Machinery	1,338,720			1,338,720	15%	20,808	1,17,912
42	<b>CORONIS AJUBA PROJECT</b>							
	Laptop	13,864			13,864	40%	5,545	8,318
	Lamination Machine	4,689			4,689	15%	703	3,986
43	<b>INTANGIBLE ASSET</b>							
	Website Development charges	3,34,902	1,16,373		4,51,275	25%	98,272	3,53,003
	NEW BUILDING CONSTRUCTION-WIP	1,95,200	18,23,457		1,95,200	0	-	1,95,200
45	<b>ADMIN BUILDING - WIP</b>							
	<b>Total</b>	<b>4,77,16,797</b>	<b>43,98,905</b>	<b>9,95,000</b>	<b>5,10,92,309</b>	<b>55,01,522</b>	<b>4,56,19,178</b>	



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

**Schedule 2 Capital Reserve Fund Statement as on 31.03.2025**



SI No	Name of the Assets	WDV AS on 01.04.24	Additional	Total	Dep Rate	Dep Amount	WDV AS on 01.04.25
1	Child Project	1157298	-	11,57,298	10%	1,15,730	10,41,568
2	Japanese Aid	62736	-	62,736	10%	6,274	56,462
3	Worth Project	296304	-	2,96,304	10%	29,630	2,66,674
4	Capital Asset Against grand fund (TechMahindra)	14639	-	14,639	5,856	8,783	
	<b>TOTAL</b>	<b>15,30,977</b>	<b>-</b>	<b>15,30,977</b>	<b>1,57,490</b>	<b>13,73,487</b>	



**THE SPASTICS SOCIETY OF TAMILNADU**

**Receipts and Payments**

1-Apr-2024 to 31-Mar-2025

Receipts	AMOUNT	Payments	AMOUNT
	RS		RS
<b>Opening Balance</b>	<b>9741668.14</b>	<b>Current Liabilities</b>	<b>27514070.84</b>
Bank Accounts	9689268.14	CAUTION DEPOSIT RECD - AUDITORIUM HIRE	46500.00
Cash-in-hand	52400.00	ESI PAYABLE	375302.00
<b>Capital Account</b>	<b>31000.00</b>	<b>GRATUITY PAYABLE TO STAFF</b>	<b>902033.00</b>
CAPITAL RESERVE FUND	31000.00	HONORARIUM - AYANAVARAM (CONTRACT)	185126.00
<b>Current Liabilities</b>	<b>1064309.00</b>	HONORARIUM - AYANAVARAM (STAFF)	1254391.00
CAUTION DEPOSIT - AUDITORIUM HIRE	20000.00	HONORARIUM - CBR (STAFF)	2259699.00
GRATUITY PAYABLE TO STAFF	902033.00	HONORARIUM CONTRACT EMPLOYEE - PAYABLE	1796058.00
Duties & Taxes	133276.00	Honorarium - Director	822300.00
CAUTION DEPOSITS	9000.00	HONORARIUM - HRDC (STAFF)	212951.00
<b>Investments</b>	<b>6000000.00</b>	HONORARIUM - ROYAPURAM (CONTRACT)	252738.00
FD WITH SBI	6000000.00	HONORARIUM - ROYAPURAM (STAFF)	1911667.00
<b>Current Assets</b>	<b>4990902.00</b>	HONORARIUM - TARAMANI (CONTRACT)	833735.00
ADVANCES - FOR EXPENSES	5000.00	HONORARIUM - TARAMANI (STAFF)	5849338.00
Deposits (Asset)	437466.00	HONORARIUM TO PROFESSIONAL - PAYABLE	1975860.00
Loans & Advances (Asset)	45500.00	HONORARIUM - VOC STAFF	983769.00
Sundry Debtors	2806201.00	PF PAYABLE	2170814.00
INTEREST RECEIVABLES - BANK	1495990.00	PROFESSIONAL TAX	148260.00
RECEIVABLES & GOVT AID	200745.00	REED ELSEVIER PAYABLE (REFUND)	224235.34
<b>Direct Incomes</b>	<b>30994435.01</b>	Duties & Taxes	944066.50
Donations	9148223.01	Sundry Creditors	4352894.00
Operating Income - Projects	14549891.00	CAUTION DEPOSITS	3500.00
OPERATING INCOMES	7296321.00	PROJECT FUNDS (PAYABLE)	8834.00
<b>Direct Expenses</b>	<b>134580.54</b>	<b>Fixed Assets</b>	<b>4204745.00</b>
OPERATING EXPENSES	122510.54	SPAS - NEW BUILDING CONSTRUCTION - WIP	30000.00
Project Expenses	12070.00	COMPUTER & ACCESORIES	388072.00
<b>Indirect Incomes</b>	<b>264180.60</b>	EQUIPMENTS	242838.00
INTEREST RECEIVED	264180.60	FURNITURE & FIXTURE	85666.00
<b>Indirect Expenses</b>	<b>17.36</b>	INTANGIBLE ASSET	116373.00
ROUNDING OFF	2.36	LAND & BUILDING	1823457.00
ADMINISTRATIVE EXPENDITURE	15.00	PLANT & MACHINERY	1518339.00
		<b>Investments</b>	<b>1000000.00</b>
		FD WITH SBI	616178.42
		<b>Current Assets</b>	
		ADVANCES - FOR EXPENSES	5000.00
		Deposits (Asset)	173099.42
		Loans & Advances (Asset)	45500.00
		Sundry Debtors	217334.00
		RECEIVABLES & GOVT AID	175245.00
		<b>Direct Incomes</b>	<b>87500.00</b>
		Operating Income - Projects	5000.00
		OPERATING INCOMES	82500.00
		<b>Direct Expenses</b>	<b>9049927.44</b>
		OPERATING EXPENSES	5106869.00
		Project Expenses	3943058.44
		<b>Indirect Expenses</b>	<b>616710.36</b>
		ADVERTISEMENTS	2400.00
		ROUNDING OFF	1.50
		ADMINISTRATIVE EXPENDITURE	113476.86
		HONORARIUM PAID	56600.00
		STAFF HONORARIUM	444232.00
		<b>Closing Balance</b>	<b>10131960.59</b>
		Bank Accounts	10035174.59
		Cash-in-hand	96786.00
<b>Total</b>	<b>53221092.65</b>	<b>Total</b>	<b>53221092.65</b>

**For SKORP & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 015780S**

**O.R. PURUSHOTHAM  
PARTNER  
M.No. 231074**

# THE SPASTICS SOCIETY OF TAMILNADU

CSIR ROAD, TARAMANI, CHENNAI - 600 113

FCRA unspent amount as on 31.03.2025



31.03.2024	Liabilities	Sch	31.03.2025	31.03.2024	Assets	Sch	31.03.2025	Amount in Rs.
22,26,691	Fund (including interest earned)	1	50,35,541	22,26,691	Bank Balances (with State bank of india)	2	50,35,541	
22,26,691			50,35,541	22,26,691			50,35,541	

As per our report of even date

Place : Chennai  
Date : 18.08.2025

  
PRESIDENT

  
SECRETARY

  
TREASURER

For SKORP & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 015780S

O.R. PURUSHOTHAM  
PARTNER  
M.No. 231074



UDIN : 25231074 BMIB SK9848

THE SPASTICS SOCIETY OF TAMILNADU  
 CSIR ROAD, TARAMANI, CHENNAI - 600 113  
 FCRA - Income & Expenditure account for the year ended 31.03.2025



Particulars		Note No	For the year ended 31st March 2025	For the year ended 31st March 2024	Amount in Rs.
1	<b>INCOME</b>				
Contributions and Donations	1		43,93,547	21,58,661	
Other Income	2		91,648	56,940	
			<b>44,85,195</b>	<b>22,15,601</b>	
2	<b>EXPENDITURE</b>				
Project Expenditure	3		16,57,868	16,39,666	
Administrative expenditure	4		18,478	4,716	
			<b>16,76,346</b>	<b>16,44,382</b>	
(Excess of expenditure over Income)/ Excess of Income over expenditure			28,08,849	5,71,219	

**INCOME**

Received during the year

1 Contributions and Donations

Particulars		For the year ended 31st March 2025	For the year ended 31st March 2024	Amount in Rs.
Foreign Contribution received from:				
CAF		15,48,637	7,12,703	
YVR		6,65,856	9,12,554	
UK ONLINE		21,79,054	4,86,733	
GIVE FOUNDATION		-	22,163	
GINA DAWN WALKER		-	24,508	
		<b>43,93,547</b>	<b>21,58,661</b>	

Place: chennai /

Date: 18/8/2025

For SKORP & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 FRN : 015780S

O.R. PURUSHOTHAM  
 PARTNER  
 M.No. 231074

18/8/25



UDIN: 25231074 BMIB SK 9848



## 2 Other Income

Particulars		Amount in Rs.	
		For the year ended 31st March 2025	For the year ended 31st March 2024
Interest from Banks		91,648	56,940
		<b>91,648</b>	<b>56,940</b>

## EXPENDITURE

### 3 Project expenditure

Nature of the Project		Amount in Rs.	
		For the year ended 31st March 2025	For the year ended 31st March 2024
YVR VIDHYA JOTHI PROJECT		9,52,347	15,92,351
CAF		4,22,450	46,880
Other expense - VTC		2,83,071	-
Reed Elsevier		-	435
		<b>16,57,868</b>	<b>16,39,666</b>

### 4 Administrative expenditure

Particulars		Amount in Rs.	
		For the year ended 31st March 2025	For the year ended 31st March 2024
Bank charges		18,478	4,716
		<b>18,478</b>	<b>4,716</b>

 PRESIDENT



 SECRETARY

 TREASURER





**FCRA**

**Schedule to Balance Sheet**

**1. Fund**

	<b>2024 - 25</b>	<b>2023 - 24</b>
Fund (including interest earned )	22,26,691	16,55,472
Add:		
Transfer from Income & Expenditure a/c	28,08,849	5,71,219
<b>Total &gt;</b>	<b><u>50,35,541</u></b>	<b><u>22,26,691</u></b>

**2. Bank balances**

Bank - savings account (with State bank of india)	50,35,541	22,26,691
<b>Total &gt;</b>	<b><u>50,35,541</u></b>	<b><u>22,26,691</u></b>



**THE SPASTICS SOCIETY OF TAMILNADU**  
**Notes forming part of the Accounts for the year ended 31st March, 2025**

**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 : 18<sup>th</sup> August, 2025

 PRESIDENT

 SECRETARY

 TREASURER



As per our report of even date



For SKORP & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN : 015780S

O.R. PURUSHOTHAM  
PARTNER  
M.No. 231074