

**VIDIYAL SOCIETY SATHYAMANGALAM**  
**8, AMBETHKAR NAGAR, ARIYAPPAMPALAYAM, SATHYAMANGALAM,**  
**ERODE - 638402**

**Background and Significant Accounting Policies for the year ended 31<sup>st</sup> March 2025**

**Background**

VIDIYAL SOCIETY SATHYAMANGALAM ("Society") is a non-profit organization registered under the Societies Registration Act, 1860, established with the objective of promoting charitable activities. The Society is also registered under Section 12AB vide Registration number: AABAV9341B24CH01 and approved under Section 80G of the Income Tax Act, 1961 vide registration number AABAV9341B24CH02

**Significant Accounting Policies**

**1. Basis of Accounting**

The financial statements have been prepared on the historical cost convention and comply with the mandatory accounting standards issued by the institute on Chartered Accounts of India, unless otherwise stated, in accordance with generally accepted accounting principles in India.

**2. Revenue Recognition**

- Donations and grants are accounted for on a receipt basis.
- Interest income is recognized on accrual basis.

**3. Fixed Assets**

Fixed assets are stated at cost of acquisition, including incidental and direct expenses related to acquisition and installation. Donated assets are recorded at fair value, if reasonably determinable.

**4. Depreciation**

Depreciation on fixed assets is provided on the Written Down Value (WDV) at the rates prescribed under the Income Tax Act, 1961.

**5. Cash and Bank Balances**

Cash and bank balances comprise cash in hand and balances with banks, including savings Accounts





**6. Investments**

Investments are accounted at cost.

**7. Grants/Donation received**

a. Revenue grants/Donation received without specific conditions are recognized as revenue income.

b. Revenue grants/Donation received with specific purpose are recognized as corpus income.

Date : 06.08.2025

Place : Coimbatore



For **BOSE & CHARLES**  
Chartered Accountant  
FRN: 000503s

(BOSE CHANDRA EBENEZER)  
PARTNER

MEM No.18913

UDIN : 25018913BMHYHN7929

**VIDIYAL SOCIETY SATHYAMANGALAM****8, AMBETHKAR NAGAR, ARIYAPPAMPALAYAM, SATHYAMANGALAM, ERODE - 638402****Balance Sheet as at 31st March 2025****(All amount are in Indian Rupees unless otherwise stated)**

| Particulars                 | Note | As at 31st<br>March 2025 |
|-----------------------------|------|--------------------------|
| <b>Sources of Funds</b>     |      |                          |
| Capital Fund                | 1    | 11,32,961.10             |
| Current Liabilities         | 2    | 3,99,765.00              |
| Loan & Liability            | 3    | -                        |
| <b>Total</b>                |      | <b>15,32,726.10</b>      |
| <b>Application of Funds</b> |      |                          |
| Fixed Assets                | 4    | 65,006.10                |
| Current assets              | 5    | 14,54,794.00             |
| Cash and Bank Balances      | 6    | 12,926.00                |
| <b>Total</b>                |      | <b>15,32,726.10</b>      |

**Background and Significant accounting policies** **13**

The Accompanying notes form an integral part of Financial Statements

As per Our Report of even date attached

For BOSE & CHARLES  
Chartered Accountant  
FRN: 000503s

(BOSE CHANDRA EBENEZER)  
PARTNER  
MEM No.18913  
UDIN : 25018913BMHYHN7929



For and on behalf of  
Trust name

VIDIYAL SOCIETY SATHYAMANGALAM  
Chief Funtionary

Place : Coimbatore  
Date : 06.08.2025

Place : 06.08.2025  
Date : Erode

**VIDIYAL SOCIETY SATHYAMANGALAM**

**Notes to financial statements for the year ended 31 March 2025**

(All amount are in Indian Rupees unless otherwise stated)

**Note 4. : Fixed Assets**

| DESCRIPTION                            | WDV as on<br>01.04.2024 | Additions           |                    | Deletion | Total            | Rate | Depn                  |                     |                    | Total<br>Depn Upto<br>March 24 | WDV as on<br>31.03.2025 |
|----------------------------------------|-------------------------|---------------------|--------------------|----------|------------------|------|-----------------------|---------------------|--------------------|--------------------------------|-------------------------|
|                                        |                         | Before<br>30.9.2024 | After<br>1.10.2024 |          |                  |      | Opening<br>01.04.2024 | Before<br>30.9.2024 | After<br>1.10.2024 |                                |                         |
| <b><u>Tangible Assets</u></b>          |                         |                     |                    |          |                  |      |                       |                     |                    |                                |                         |
| <b><u>PLANT &amp; MACHINERY</u></b>    |                         |                     |                    |          |                  |      |                       |                     |                    |                                |                         |
| Tailoring Machine                      |                         | -                   | 10,000.00          | -        | 10,000.00        | 10%  | -                     | -                   | 500.00             | 500.00                         | 9,500.00                |
|                                        |                         | -                   | 10,000.00          | -        | 10,000.00        |      | -                     | -                   | 500.00             | 500.00                         | 9,500.00                |
| <b><u>COMPUTER</u></b>                 |                         |                     |                    |          |                  |      |                       |                     |                    |                                |                         |
| Computer                               | 4,320.00                |                     |                    |          | 4,320.00         | 40%  | 1,728.00              | -                   | -                  | 1,728.00                       | 2,592.00                |
| Camera                                 | 26,514.00               |                     |                    | -        | 26,514.00        | 40%  | 10,605.60             | -                   | -                  | 10,605.60                      | 15,908.40               |
| Samsung Printer                        | 2,880.00                |                     |                    |          | 2,880.00         | 40%  | 1,152.00              | -                   | -                  | 1,152.00                       | 1,728.00                |
| Jio Moderm                             | 1,584.00                |                     |                    |          | 1,584.00         | 40%  | 633.60                | -                   | -                  | 633.60                         | 950.40                  |
| EPSON Printer                          | 10,400.00               |                     |                    |          | 10,400.00        | 40%  | 4,160.00              | -                   | -                  | 4,160.00                       | 6,240.00                |
|                                        | 45,698.00               | -                   | -                  | -        | 45,698.00        |      | 18,279.20             | -                   | -                  | 18,279.20                      | 27,418.80               |
| <b><u>FURNITURE &amp; FITTINGS</u></b> |                         |                     |                    |          |                  |      |                       |                     |                    |                                |                         |
| Furniture and Fixtures                 | 31,207.00               |                     |                    |          | 31,207.00        | 10%  | 3,120.70              | -                   | -                  | 3,120.70                       | 28,086.30               |
|                                        | 31,207.00               | -                   | -                  | -        | 31,207.00        |      | 3,120.70              | -                   | -                  | 3,120.70                       | 28,086.30               |
| <b>2024-2025</b>                       | <b>76,905.00</b>        | <b>-</b>            | <b>10,000.00</b>   | <b>-</b> | <b>86,905.00</b> |      | <b>21,399.90</b>      | <b>-</b>            | <b>500.00</b>      | <b>21,899.90</b>               | <b>65,006.10</b>        |



**VIDIYAL SOCIETY SATHYAMANGALAM**

**8, AMBETHKAR NAGAR, ARIYAPPAMPALAYAM, SATHYAMANGALAM, ERODE - 638402**

**Income and Expenditure account for the year ended 31st March 2025**

**(All amount are in Indian Rupees unless otherwise stated)**

| <b>Particulars</b>                | <b>Note</b> | <b>Year Ended 31st<br/>March 2025</b> |
|-----------------------------------|-------------|---------------------------------------|
| <b>Income</b>                     |             |                                       |
| Donation & Contribution           | 8           | 49,89,907.00                          |
| Bank Interest                     | 9           | 100.00                                |
| <b>Total</b>                      |             | <b>49,90,007.00</b>                   |
| <b>Expenditure</b>                |             |                                       |
| Charitable Expenses               | 10          | 31,75,669.00                          |
| Employee Benefit Expenses         | 11          | 12,87,451.00                          |
| Administrative Expenses           | 12          | 5,12,938.00                           |
| Excess of Income Over Expenditure |             | 13,949.00                             |
| <b>Total</b>                      |             | <b>49,90,007.00</b>                   |

Background and Significant accounting policies 13

The Accompanying notes form an integral part of Financial Statements

As per Our Report of even date attached

For BOSE & CHARLES  
Chartered Accountant  
FRN: 000503s

(BOSE CHANDRA EBENEZER)  
PARTNER  
MEM No.18913  
UDIN : 25018913BMHYHN7929



For and on behalf of  
Trust name

VIDIYAL SOCIETY SATHYAMANGALAM  
Chief Funtionary

Place : Coimbatore  
Date : 06.08.2025

Place : 06.08.2025  
Date : Erode

**VIDIYAL SOCIETY SATHYAMANGALAM****8, AMBETHKAR NAGAR, ARIYAPPAMPALAYAM, SATHYAMANGALAM, ERODE - 638402****Receipt & Payments account for the year ended 31st March 2025****(All amount are in Indian Rupees unless otherwise stated)**

| Particulars               | Note | Year Ended 31st<br>March 2025 |
|---------------------------|------|-------------------------------|
| <b>Opening Balances</b>   |      |                               |
| Cash and Bank Balances    | 7    | 23,277.00                     |
| <b>Receipts</b>           |      |                               |
| Donation & Contribution   | 8    | 49,89,907.00                  |
| Bank Interest             | 9    | 100.00                        |
| Capital Fund              | 1    | 1,11,500.00                   |
| Current Assets            | 5    | 36,000.00                     |
| <b>Total</b>              |      | <b>51,60,784.00</b>           |
| <b>Payments</b>           |      |                               |
| Charitable Expenses       | 10   | 31,75,669.00                  |
| Employee Benefit Expenses | 11   | 12,87,451.00                  |
| Administrative Expenses   | 12   | 5,12,938.00                   |
| Fixed assets Additions    | 4    | 10,000.00                     |
| Current Assets            | 5    | 1,61,800.00                   |
| <b>Closing Balances</b>   |      |                               |
| Cash and Bank Balances    | 6    | 12,926.00                     |
| <b>Total</b>              |      | <b>51,60,784.00</b>           |

For BOSE & CHARLES  
Chartered Accountant  
FRN: 000503s

(BOSE CHANDRA EBENEZER)  
PARTNER  
MEM No.18913  
UDIN : 25018913BMHYHN7929



For and on behalf of  
Trust name

VIDIYAL SOCIETY SATHYAMANGALAM  
Chief Funtionary

Place : Coimbatore  
Date : 06.08.2025

Place : 06.08.2025  
Date : Erode

**As at 31st  
March 2025**

**Note 1 : Capital Fund**

|                                          |                    |
|------------------------------------------|--------------------|
| Opening Balance                          | 9,52,507.00        |
| Add :: Excess of Income Over Expenditure | 13,949.00          |
| Less :: Transfer to Capital Asset Fund   | 10,000.00          |
| Less :: Transfer to Sahayog Fund         | 20,000.00          |
| Total (A)                                | <u>9,36,456.00</u> |

**Capital Assets Fund**

|                                  |                  |
|----------------------------------|------------------|
| Opening Balance                  | 76,905.00        |
| Add : Received from Capital Fund | 10,000.00        |
| Less :: Depreciation             | 21,899.90        |
| Total (B)                        | <u>65,005.10</u> |

**Sahayog Fund**

|                                  |                     |
|----------------------------------|---------------------|
| Opening Balance                  | -                   |
| Add : Transfer from Capital Fund | 20,000.00           |
| Add: Contribution received       | 1,11,500.00         |
| Total (C)                        | <u>1,31,500.00</u>  |
| Total (A+B+C)                    | <u>11,32,961.10</u> |

**Note 2 : Current Liabilities**

|               |                    |
|---------------|--------------------|
| Small Savings | 3,99,765.00        |
|               | <u>3,99,765.00</u> |

**Note 3 : Loan & Liabilities**

|  |          |
|--|----------|
|  | -        |
|  | -        |
|  | <u>-</u> |

**Note 5 : Current assets**

|                         |                     |
|-------------------------|---------------------|
| Deposit                 | -                   |
| Loan & Advances         | 3,43,673.00         |
| <b>Employee Advance</b> |                     |
| Add :: During the Year  | 1,61,800.00         |
| Less :: During the Year | 36,000.00           |
| Advance to Land         | 9,85,321.00         |
|                         | <u>14,54,794.00</u> |

**Note 6 : Closing Cash and Bank Balances**

|              |                  |
|--------------|------------------|
| Cash in hand | 1,983.00         |
| Cash in bank | 10,943.00        |
|              | <u>12,926.00</u> |

**Note 7 : Opening Cash and Bank Balances**

|              |                  |
|--------------|------------------|
| cash in hand | 6,241.00         |
| Cash in bank | 17,036.00        |
|              | <u>23,277.00</u> |



**Note 8 : Donation & Contribution**

|                         |                     |
|-------------------------|---------------------|
| Donation & Contribution | 49,89,907.00        |
|                         | <u>49,89,907.00</u> |

**Note 9 : Bank Interest**

|               |               |
|---------------|---------------|
| Bank interest | 100.00        |
|               | <u>100.00</u> |

**Note 10 : Charitable Expenses**

|                                                         |                     |
|---------------------------------------------------------|---------------------|
| Adolescent Issue Health and Education Awareness         | 47,000.00           |
| Awareness Meeting for disability person                 | 10,000.00           |
| Bonded Labour Awareness Training Program                | 8,000.00            |
| Campaign Emphasizing Girls Awareness Program            | 8,500.00            |
| Capacity Building Training Program for Children         | 10,000.00           |
| Capacity Building Training Program for Women            | 18,500.00           |
| CCFF & community Animators meeting                      | 12,000.00           |
| Children Annual Day Celebration                         | 5,000.00            |
| CKRC Evening Centre                                     | 4,68,500.00         |
| CL and CCF Program                                      | 1,000.00            |
| Climate Change Awareness Program                        | 1,17,710.00         |
| Climate Change Orientation Program                      | 6,000.00            |
| Education Awareness to Dropout Children                 | 7,930.00            |
| Entrepreneur Support                                    | 17,69,000.00        |
| Gopi Taluk Interface Meeting with Government Officials  | 7,000.00            |
| Government Entitlements awareness                       | 6,000.00            |
| Gramasaba Awareness Training Program                    | 60,500.00           |
| Health Awareness Program                                | 12,700.00           |
| Human Rights Awareness Program                          | 15,000.00           |
| Jan 24 International Girls Day Program                  | 12,500.00           |
| Land and Housing Awareness Program                      | 40,500.00           |
| Millet Health Awareness Program                         | 10,000.00           |
| Motivator Village Survey Travel Allowance               | 7,000.00            |
| Other Programs and Program Related Expenses             | 3,00,919.00         |
| RTE Program                                             | 14,500.00           |
| Sathy Taluk Interface Meeting with Government Officials | 2,030.00            |
| Strength & Strengthening Forum Training                 | 24,030.00           |
| Village Level Training Program                          | 79,850.00           |
| Women Day Celebration Preparation Orientation Program   | 14,000.00           |
| Women Day Expenses                                      | 39,000.00           |
| Women Livelihood Federation                             | 2,000.00            |
| Women Sexual Harassment Awareness Program               | 24,000.00           |
| World Day Social Justice Awareness                      | 15,000.00           |
|                                                         | <u>31,75,669.00</u> |

**Note 11 : Employee Benefit Expenses**

|        |                     |
|--------|---------------------|
| Salary | 12,87,451.00        |
|        | <u>12,87,451.00</u> |





**Note 12 : Administrative expenses**

|                         |                    |
|-------------------------|--------------------|
| Audit Fee               | 7,500.00           |
| Bank Charges            | 3,654.00           |
| Office Meeting          | 29,886.00          |
| Electricity Charges     | 5,355.00           |
| Internet Charges        | 876.00             |
| Office Expenses         | 18,535.00          |
| Printing & Stationery   | 55,047.00          |
| Professional Charges    | 1,68,040.00        |
| Professional Tax        | 794.00             |
| Rent                    | 47,000.00          |
| Repairs and Maintenance | 1,69,895.00        |
| Telephone Expenses      | 6,356.00           |
|                         | <u>5,12,938.00</u> |

