

Socio Economic and Educational Development Trust
Balance Sheet as at 31st March, 2025
(All amounts are in Indian Rupees unless otherwise stated)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
Trust Funds and Liabilities			
Trust Funds			
a. Corpus			
Initial Contribution		6,127	6,127
Corpus Fund	2	21,20,48,775	21,20,48,775
Interest Surplus - Corpus Fund	3	6,97,46,371	7,03,80,750
		28,18,01,273	28,24,35,652
b. Surplus in Income and Expenditure			
	4	1,84,27,998	3,87,83,365
c. Grants			
Capital Grants	5	9,35,28,729	9,81,93,320
Revenue Grants	6	97,06,047	86,95,266
		10,32,34,776	10,68,88,586
Total (A + B + C)	A	40,34,64,047	42,81,07,603
Non Current Liabilities			
Long term provisions	7	21,76,340	3,63,901
Total	B	21,76,340	3,63,901
a. Sundry Creditors		20,88,612	24,88,216
b. Other current liabilities	8	7,59,277	4,55,656
c. Short term provisions	9	23,250	4,578
Total	C	28,71,139	29,48,450
Total (A + B + C)		40,85,11,526	43,14,19,954
Assets			
Non Current Assets			
a. Fixed Assets			
Tangible Assets	11	9,35,28,728	9,81,93,320
Intangible Assets		-	-
Total		9,35,28,728	9,81,93,320
b. Long term Investments	10	24,51,65,649	25,82,99,499
c. Long term Loans and Advances	12	13,49,593	19,21,841
Total (A + B + C)	A	34,00,43,970	35,84,14,660
Current Assets			
a. Cash and bank balances	13	5,61,34,173	5,86,25,961
b. Short term Loans & Advances	14	13,03,778	9,90,371
c. Other current assets	15	1,10,29,605	1,33,88,962
Total	B	6,84,67,556	7,30,05,294
Total (A + B)		40,85,11,526	43,14,19,954
Significant Accounting Policies	1		
Other Disclosures	22		

As per our report of even date
For **Sundaram & Srinivasan**
Chartered Accountants
Firm Registration No.0042075

For and behalf of Board of Trustees

Chellamani Naresh
Partner
Membership No. ARCA028684

Kalpana Sankar
Chairperson

Place : Chennai
Date : 29.10.2025

Place : Chennai
Date : 29.10.2025

Socio Economic and Educational Development Trust
Statement of Income and Expenditure for the Year ended 31st March, 2025
(All amounts are in Indian Rupees unless otherwise stated)

Particulars	Note No.	Year ended March 31, 2025	Year ended March 31, 2024
<u>INCOME</u>			
Revenue Grants	16	11,144,052	13,723,417
Interest Income	17	18,166,485	23,950,727
Other Income	18	1,820,818	149,976
TOTAL		31,131,355	37,824,120
<u>EXPENDITURE</u>			
Programme Expenses	19	47,102,967	42,951,881
Administrative and other expenses	20	4,383,754	4,571,344
Depreciation / Amortisation	11	5,298,970	5,751,429
Less: Amortisation from Capital Grants-being depreciation/Amortisation		(5,298,970)	(5,751,429)
TOTAL		51,486,721	47,523,225
Excess of Income over Expenditure carried forward to balance sheet		(20,355,366)	(9,699,105)

Significant Accounting Policies

1

Other Disclosures

22

As per our report of even date
For **Sundaram & Srinivasan**
Chartered Accountants
Firm Registration No.0042075

For and behalf of Board of Trustees

Chellamani Naresh
Partner
Membership No. ARCA028684

Kalpana Sankar
Chairperson

Place : Chennai
Date : 29.10.2025

Place : Chennai
Date : 29.10.2025

Socio Economic and Educational Development Trust
Notes forming part of the Financial Statements
(All amounts are in Indian Rupees unless otherwise stated)

Particulars	March 31, 2025	March 31, 2024
Note - 2 Corpus Fund		
As per last balance sheet	21,20,48,775	21,20,48,775
Add: Addition during the year		
Balance, at end of the year	21,20,48,775	21,20,48,775
Note - 3 Interest Surplus - Corpus Fund		
As per last balance sheet	7,03,80,750	7,05,08,910
Transfer to Capital Grants-Fixed assets added during the year (Refer Note 5)	(6,34,379)	(1,28,160)
Balance, at end of the year	6,97,46,371	7,03,80,750
Note - 4 Surplus in Income and Expenditure Statement		
Excess of Income over Expenditure as per last balance sheet	3,87,83,365	4,84,82,470
Add: Current year excess- transfer from Income & Expenditure Statement	(2,03,55,367)	(96,99,105)
Balance, at end of the year	1,84,27,998	3,87,83,365
Note - 5 Capital Grants		
As per last balance sheet	9,81,93,320	10,36,16,389
Add: Transfer from Interest Surplus - Corpus Fund for Fixed assets (Refer Note 3)	6,34,379	3,28,360
Add: Transfer from Revenue Grants for Purchase of other assets	-	-
Less: Transfer to Income & Expenditure Statement-being depreciation /amortisation for the year	(52,98,970)	(57,51,429)
Less: Book value of assets disposed off	-	-
Balance, at end of the year	9,35,28,729	9,81,93,320
Note - 6 Revenue Grants		
Balance Carried forward for future deployment (Refer Note 16)	97,06,047	86,95,266
Note- 7 Long term Provisions		
Provision for Compensated absences	98,166	58,555
Provision for gratuity	20,78,174	3,05,346
	21,76,340	3,63,901
Note - 8 Other Current liabilities		
Statutory Liabilities	6,51,382	3,82,003
Salaries and wages Payable	1,07,895	73,653
	7,59,277	4,55,656
Note - 9 Short term provisions		
Provision for Compensated absences	23,250	4,578
Provision for gratuity	-	-
	23,250	4,578

Socio Economic and Educational Development Trust
Notes forming part of the Financial Statements
(All amounts are in Indian Rupees unless otherwise stated)

Particulars	March 31, 2025	March 31, 2024
Note - 10 Long Term Investments		
Bank deposits - Corpus Funds	21,20,48,775	21,20,48,775
Bank Deposits - Interest on Corpus Funds	3,31,16,874	4,62,50,724
	24,51,65,649	25,82,99,499
Note - 12 Long term Loans and Advances		
MSME Loans to Self Help Groups	5,51,096	5,51,096
Add: Interest accrued and due on the above	-	-
Less: Provision towards loan loss	(5,51,096)	(5,51,096)
	-	-
Income Tax Deducted at Source	5,57,768	11,30,016
Long term Deposits	7,91,825	7,91,825
	13,49,593	19,21,841
Note - 13 Cash and bank balances		
Cash in hand	22,109	13,292
Balances with scheduled banks		
- in savings account	70,72,902	45,96,326
- in deposit account	4,90,39,162	5,40,16,343
	5,61,34,173	5,86,25,961
Note-14 Short term Loans & Advances		
Advances recoverable in cash or kind or for value to be received	2,29,486	7,21,690
Other receivables	-	-
Grant Receivable (Refer Note 21)	10,74,292	2,68,681
	13,03,777	9,90,371
Note-15 Other Current Assets		
a.Interest accrued on deposits with Banks	1,09,27,911	1,32,84,363
b.Prepaid Expenses	1,01,695	1,04,600
	1,10,29,606	1,33,88,963

Socio Economic and Educational Development Trust
Notes forming part of the Financial Statements
(All amounts are in Indian Rupees unless otherwise stated)

Particulars	March 31, 2025	March 31, 2024
Note-16 Revenue Grants		
Revenue Grants at the beginning of the year	86,95,266	1,30,57,819
Add: Grants received during the year (Refer Note 21)	1,21,54,834	93,60,864
Less: Amount transferred to capital Grant being the cost of additions to Fixed Assets during the year (Refer Note 5)	-	-
Less: Grants Carried forward for Future deployment (Refer Note 6)	(97,06,047)	(86,95,266)
Balance utilised during the year	1,11,44,052	1,37,23,417
Note-17 Interest Income		
Interest on Loan	-	-
Interest on Bank deposits	1,81,66,485	2,41,50,927
Less: Amount transferred to capital Grant being the cost of additions to Fixed Assets during the year (Refer Note 5)	-	(2,00,200)
	1,81,66,485	2,39,50,727
Note-18 Other Income		
Donations	42,503	1,08,450
Interest on TDS Refund	76,024	41,526
Other Income	17,02,291	-
	18,20,818	1,49,976
Note-19 Programme Expenses		
Salaries, wages and allowances	1,12,83,618	86,20,718
Contribution to Provident Fund	5,38,069	5,00,080
Gratuity expense	18,91,375	(5,63,909)
Compensated Absences	58,283	-
Staff Welfare	16,80,007	14,69,294
Honorarium	32,63,897	8,38,601
Bank Charges	3,648	30
Communication Expenses	1,93,782	1,55,733
Consultancy & Professional fee	2,04,47,817	1,54,93,753
Electricity & fuel	3,02,609	2,58,312
Printing & Stationery	2,61,721	3,93,968
Project expenses	22,80,308	1,06,51,360
Rent	6,76,310	4,80,600
Repairs & Maintenance	34,68,594	43,33,098
Travelling & Conveyance	7,52,928	3,20,242
	4,71,02,967	4,29,51,880

Socio Economic and Educational Development Trust
Notes forming part of the Financial Statements
(All amounts are in Indian Rupees unless otherwise stated)

Particulars	March 31, 2025	March 31, 2024
Note-20 Administrative and other expenses		
Salaries, wages and allowances	18,40,324	19,19,662
Contribution to Provident Fund	74,830	80,931
Compensated Absences	-	(40,875)
Staff Welfare	1,31,609	1,14,748
Communication Expenses	67,671	21,414
Consultancy & Professional fee	-	93,564
Bank Charges	24,536	24,557
Insurance	1,43,367	1,33,574
Rent	91,470	1,13,790
Repairs & Maintenance	7,13,246	8,36,895
Travelling & conveyance	68,333	23,754
Printing & Stationery	6,678	3,386
Auditors' remuneration	5,90,000	5,90,000
Electricity & fuel	5,520	46,729
Rates & Taxes	6,26,172	6,09,215
	43,83,754	45,71,343
Note - 21 Grants Received/Receivable (Refer Note 14 and Note 16)		
<u>1. Grants Received / Receivable (Refer Note 14 and Note 16)</u>		
Grants received during the year (Refer Note 21(2))	1,11,37,958	99,17,697
Less: Grants receivable at the beginning of the year	(2,68,681)	(9,36,607)
Add: Grants receivable at the end of the year	9,94,714	2,68,681
Add:Tax Deducted at Source treated as contribution	2,90,843	1,11,093
Total grants received/receivable	1,21,54,834	93,60,864
<u>2. Grants received from Foreign and Local Sources:</u>		
Grants from Foreign Sources		
Hand in Hand Sweden	82,01,794	42,33,525
Others	-	-
Grants from Local Sources		
Others	29,36,164	56,84,172
Total	1,11,37,958	99,17,697

Socio Economic and Educational Development Trust
Notes forming part of the Financial Statements
(All amounts are in Indian Rupees unless otherwise stated)

Note - 11 Fixed Assets as on 31st March, 2025

Particulars	Tangible Assets									Intangible Assets (software)
	Land	Building	Plant & Machinery	Electrical Fittings	Computers and related Accessories	Office Equipments	Furniture & Fixtures	Vehicles	Total	
Cost										
As on 31-Mar-2023	20,995,791	107,441,913	2,968,992	6,302,058	4,629,619	6,743,046	8,963,593	3,116,152	161,161,164	900,000
Additions					129,360	199,000			328,360	
Deletions									-	-
As on 31-Mar-2024	20,995,791	107,441,913	2,968,992	6,302,058	4,758,979	6,942,046	8,963,593	3,116,152	161,489,524	900,000
Additions		578,818				55,560			634,378	
Deletions									-	-
As on 31-Mar-2025	20,995,791	108,020,731	2,968,992	6,302,058	4,758,979	6,997,606	8,963,593	3,116,152	162,123,902	900,000
Depreciation										
As on 31-Mar-2023	-	35,496,644	1,616,612	4,457,851	3,417,963	4,509,378	6,665,027	1,381,299	57,544,775	900,000
For the year		3,607,263	270,476	382,423	246,550	460,563	439,620	344,535	5,751,430	
Deletions									-	-
As on 31-Mar-2024	-	39,103,907	1,887,088	4,840,274	3,664,513	4,969,941	7,104,647	1,725,834	63,296,206	900,000
For the year		3,521,781	216,381	292,357	218,893	399,706	371,789	278,064	5,298,968	
Deletions									-	-
As on 31-Mar-2025	-	42,625,688	2,103,469	5,132,631	3,883,406	5,369,647	7,476,437	2,003,898	68,595,174	900,000
Written down value										
As on 31-Mar-2025	20,995,791	65,395,043	865,523	1,169,427	875,573	1,627,959	1,487,157	1,112,254	93,528,728	-
As on 31-Mar-2024	20,995,791	68,338,006	1,081,904	1,461,784	1,094,466	1,972,105	1,858,946	1,390,318	98,193,318	-