R. ARORA & ASSOCIATES
CHARTERED ACCOUNTANTS

612, Surya Kiran Building,
19 Kasturba Gandhi Marg,
Connaught Place,
New Delhi -110001

Tel : +91 (11) 43550617
: +91 (11) 23350617
E-mail : info@r-arora.com

CERTIFICATE

We have audited the account of Society for Community Organisation and People's Education, No.40, Ramalinga Nagar, West Extension, Part II, Woraiyur, Woriur S.O, Tiruchirappalli, Tamil Nadu- 620003 having its Registration No. 076040096 registered under the State of Tamil Nadu, for the financial year ending 31st March, 2025 and examined all relevant books and vouchers and certify that according to the audited accounts:

(i) The brought forward foreign contribution at the beginning of the financial year was Rs. **2,05,16,566/-**;

(ii) Foreign contribution worth Rs. **22,04,54,485**/- was received by the Association during the financial year 2024-2025;

(iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon worth Rs. **12,06,945**/- was received by the Association during the financial year 2024-2025;

(iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2024-2025 was Rs. **1,73,03,966**/-;

(v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

(vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

(vii) The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010

FOR R.ARORA & ASSOCIATES
CHARTERED ACCOUNTANTS

R. ARORA & ASSOCIATES Chartered Accountants NEW DELHI

PARTHO SATHI GHOSH
Partner
M.No. 533807
UDIN: 25533807BMSCKE6896
Date: 02-09-2025
Place: New Delhi

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INDEPENDENT AUDITOR'S REPORT

To
Society for Community Organisation and People's Education (SCOPE)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of the Society for Community Organisation and People's Education (SCOPE), registered on 7th February 1986, which comprises the balance sheet, income and expenditure account, the statement of receipts and payments for the year ended 31st March, 2025 (collectively called ' Financial Statements") and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements of the trust read together with the explanatory information, significant accounting policies and notes to accounts, have been prepared in accordance with the applicable laws, in the manner so required and give a true and fair view in conformity with the other accounting principles generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) prescribed by ICAI. 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 Organisation in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

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

Management of SCOPE, is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, and financial performance in accordance with applicable laws and for such internal controls as management determines necessary to enable the preparation of financial statement that is free from material misstatement, whether due to fraud or error.
This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safeguarding the assets of the organization 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, the management is responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibility for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.

We conducted our audit in accordance with the standards on auditing prescribed by ICAI. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement whether due to fraud or error.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the organization's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's management, as well as evaluating the overall presentation of the financial statements.

Report on Other Legal and Regulatory Requirements

a) 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;

b) In our opinion proper books of accounts as required by law have been kept by the entity so far as it appears from our examination of those books;

c) In our opinion and according to the information and explanation given by the management, there would not be any effect on the going concern of the entity.

For R. Arora & Associates
Chartered Accountants
FRN: 005035N



Partho Sathi Ghosh
Partner
Membership No: 533807

UDIN: 25533807BMSCKC4738
Place: New Delhi
Date:01-09-2025

Society for Community Organisation and People's Education (SCOPE)
Balance sheet as at 31 March 2025
(All amounts in Rupees)

Particulars	Note No.	As on 31 March 2025	As on 31 March 2024
Corpus fund			
Retained earnings	1	2,53,19,322	2,98,57,158
		2,53,19,322	**2,98,57,158**
Represented by			
Fixed assets	2	21,80,358	22,93,703
Bank balances			
With scheduled banks			
-Savings account		1,53,21,676	1,88,53,699
Cash balance			
Cash in hand		1,972	1,206
Loans, advances and deposits	3	81,93,381	88,99,973
		2,56,97,387	**3,00,48,582**
Less: Current liabilities and provisions	4	3,78,065	1,91,424
		2,53,19,322	**2,98,57,158**

As per our report of even date attached

For R Arora & Associates
Chartered Accountants
FRN: 005035N

Partho Sathi Ghosh
Partner
Membership No. : 533807

Place :
Date : 01.09.2025

For and on behalf of Society for Community Organisation and People's Education (SCOPE)

M. Subburaman
Managing Trustee

Place :
Date : 01.09.2025

R. Indhumathi
Financial Trustee

Place :
Date : 01.09.2025

Society for Community Organisation and People's Education (SCOPE)
Statement of Income and Expenditure for the year ended 31 March 2025
(All amounts in Rupees)

Particulars	Note No.	For the year ended 31 March 2025	For the year ended 31 March 2024
Income			
Donations and grants	5	22,26,69,380	21,05,52,432
Other income	6	16,62,046	6,66,048
Total		**22,43,31,426**	**21,12,18,480**
Expenditure			
Project expenses	7	20,33,66,830	17,82,96,017
Administrative expenses	8	2,45,35,893	2,05,03,538
Depreciation	2	9,66,540	10,45,074
Total		**22,88,69,263**	**19,98,44,629**
Excess of income over expenditure/(expenditure over income) for the year		**-45,37,837**	**1,13,73,851**

As per our report of even date attached

For R Arora & Associates
Chartered Accountants
FRN: 005035N

Partho Sathi Ghosh
Partner
Membership No. : 533807

Place :
Date : 01.09.2025

For and on behalf of Society for Community Organisation and People's Education (SCOPE)

M. Subburaman
Managing Trustee

R. Indhumathi
Financial Trustee

Place :
Date : 01.09.2025

Place :
Date : 01.09.2025

Society for Community Organisation and People's Education (SCOPE)
Statement of Receipts and Payments for the year ended 31 March 2025
(All amounts in Rupees)

Particulars		For the year ended 31 March 2025		For the year ended 31 March 2024
Opening balance				
Bank accounts	1,88,53,699		76,58,480	
Cash in hand	1,207	**1,88,54,906**	2,876	**76,61,356**
Receipts				
Funds received		22,26,69,380		21,05,52,432
Interest & other income received		16,62,046		6,66,048
Movement in advances and deposits, net		7,06,593		4,27,553
Movement in other liabilities		50,819		-
Movement in statutory dues payable, net		1,35,822		-
		22,52,24,660		**21,16,46,033**
Total		**24,40,79,566**		**21,93,07,389**
Payments made				
Transfer to beneficiary account		19,97,65,487		17,61,57,711
Purchase of fixed assets		8,53,195		12,77,967
Movement in other liabilities		-		3,00,129
Movement in statutory dues payable, net		-		74,833
Salary and bonus		1,56,07,254		1,20,41,853
Rent		23,81,206		21,52,532
Staff welfare (including training)		13,02,515		13,32,259
Contribution to provident funds		13,82,477		10,80,733
Gratuity & leave encashment		11,59,992		8,47,470
Other project expenses		35,68,888		20,97,794
Travel and conveyance		7,12,350		8,13,172
Office expenses		4,91,577		5,04,928
Printing and stationery		1,40,203		2,19,887
Communication		3,38,681		3,08,427
Repair and maintenance		2,02,953		3,24,171
Professional expenses		7,68,168		6,85,054
Event and conferences		32,455		40,512
Bank charges		7,020		10,603
Honorarium		33,600		1,82,450
TDS Expenses		7,898		-
		22,87,55,918		**20,04,52,484**
Closing balance				
Bank	1,53,21,676		1,88,53,699	
Cash in hand	1,972	1,53,23,648	1,206	1,88,54,906
Total		**24,40,79,566**		**21,93,07,389**

As per our report of even date attached

For R Arora & Associates
Chartered Accountants
FRN: 005035N

Partho Sathi Ghosh
Partner
Membership No.: 533807

Place :
Date : 01.09.2025

For and on behalf of Society for Community Organisation and People's Education (SCOPE)

M. Subburaman
Managing Trustee

Place :
Date : 01.09.2025

R. Indhumathi
Financial Trustee

Place :
Date : 01.09.2025

Society for Community Organisation and People's Education (SCOPE)
Notes to financial statements for the year ended 31 March 2025
(All amounts in Rupees)

Particulars	Note No.	As on 31 March 2025	As on 31 March 2024
Restricted funds	1		
Balance as at the beginning of the year		2,98,57,158	1,84,83,306
Excess of income over expenditure/(expenditure over income) for the year		-45,37,836	1,13,73,851
Balance as at the end of the year		**2,53,19,322**	**2,98,57,158**
Loans, advances and deposits	3		
Advances & deposits		42,85,758	49,64,196
Advance for project expenses		35,30,129	35,30,129
Other assets		3,77,494	4,05,649
		81,93,380	**88,99,973**
Current liabilities and provisions	4		
Statutory dues payable		3,11,132	1,75,310
Other liabilities		66,933	16,114
		3,78,065	**1,91,424**

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Society for Community Organisation and People's Education (SCOPE)
Notes to financial statements for the year ended 31 March 2025
(All amounts in Rupees)

Particulars	Note No.	For the year ended 31 March 2025	For the year ended 31 March 2024
Donations and grants	5		
Unbound Grant		21,98,49,689	20,96,68,580
Trichyrapalli City Municipal Corporation		19,76,122	-
Sun Smile Foundation Grant		4,18,171	-
Mango Foundation Grant		2,06,625	-
Lixil India Grant		1,44,000	2,15,460
Indian Oil Corporation Limited		74,773	70,369
Livanova India Private Limited		-	4,50,410
Enable India		-	87,744
World Vision Grant		-	59,869
		22,26,69,380	**21,05,52,432**
Other income	6		
Interest income		16,62,046	6,66,048
		16,62,046	**6,66,048**
Project expenses	7		
Direct disbursement to beneficiary		19,97,65,487	17,61,57,711
Event and conferences		32,455	40,512
Other project expenses		35,68,888	20,97,794
		20,33,66,830	**17,82,96,017**
Administrative expenses	8		
Employee benefits			
Salary and bonus		1,56,07,254	1,20,41,853
Staff welfare		13,02,515	13,32,259
Contribution to provident fund		13,82,477	10,80,733
Gratuity & leave encashment		11,59,992	8,47,470
Other administrative expenses			
Rent		23,81,206	21,52,532
Travel and conveyance		7,12,350	8,13,172
Communication		3,38,681	3,08,427
Repair and maintenance		2,02,953	3,24,171
Office expenses		4,91,577	5,04,928
Professional expenses		7,68,168	6,85,054
Printing and stationery		1,40,203	2,19,887
Honorarium		33,600	1,82,450
Other expenses		14,918	10,603
		2,45,35,893	**2,05,03,538**

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Society for Community Organisation and People's Education (SCOPE)
Notes to financial statements for the year ended 31 March 2025
(All amounts in Rupees)

Note 2

Fixed Assets

Particulars	WDV as on 31-03-2024	Rate	Additions		Sale / disposal	WDV before depreciation	Depreciation	WDV as on 31-03-2025
			Upto 03-10-2024	After 03-10-2024				
Computer	12,99,526	40%	4,02,950	2,05,600	-	19,08,076	7,22,110	11,85,966
Furniture and fixtures	1,64,915	10%	61,435	26,060	-	2,52,410	23,938	2,28,472
Office equipment's	3,12,891	40%	67,550	89,600	-	4,70,041	1,70,096	2,99,945
Building	4,82,722	10%	-	-	-	4,82,722	48,272	4,34,450
Land	19,497	0%	-	-	-	19,497	-	19,497
Generator	14,152	15%	-	-	-	14,152	2,123	12,029
Total	**22,93,703**		**5,31,935**	**3,21,260**	-	**31,46,898**	**9,66,540**	**21,80,358**

Society for Community Organisation and People's Education (SCOPE)
Schedules to financial statements for the year ended 31 March 2025
(All amounts in Rupees)

Schedule - 'A'

Statutory dues payable

S.No.	Particulars	Amount
1	Provident fund payable	2,40,046
2	192-B TDS payroll tax liability	36,494
3	194-I rent non-company TDS liability	14,664
4	ESIC expenses payable	7,811
5	194-C non-company TDS liability	12,117
	Total	**3,11,132**

Schedule - 'B'

Salary & bonus

S.No.	Particulars	Amount
1	Salary	1,38,73,032
2	Provident fund contribution	13,82,477
3	Additional month pay benefit	9,18,720
4	Other benefit	8,15,502
	Total	**1,69,89,731**

Schedule - 'C'

Staff welfare

S.No.	Particulars	Amount
1	Medical benefit	5,94,521
2	Staff training /development	3,87,895
3	Staff meals/food benefit	2,58,621
4	Uniform benefit	61,478
	Total	**13,02,515**

Schedule - 'D'

Other project expenses

S.No.	Particulars	Amount
1	Toilet construction (TCC)	8,26,358
2	CSR Expenses (Livanova India Private Limited)	4,35,672
3	Festival celebrations	3,51,817
4	Skills development	2,92,096
5	Child support meetings	2,80,480
6	Expenses (Sun Smile Foundation)	2,35,965
7	Service scholar program expense	2,31,690
8	Clean Living Space Expenses (Mango Foundation)	2,05,000
9	Youth support meetings	1,39,419
10	Readymade Superstretcher Toilet (Lixil India)	1,13,660
11	Clothing/shoes	1,09,020
12	Parent support meetings	1,00,153
13	Capacity building	95,162
14	Swachhta pakhwada program expense (IOCL)	67,976
15	Education support	24,000
16	Tiles Project Expenses (Lixil India)	23,520
17	Burial Assistance	15,000
18	Talent enrichment	12,000
19	Health Education	7,400
20	Community centre rent	2,500
	Total	**35,68,888**

Schedule - 'E'

Travel & conveyance

S.No.	Particulars	Amount
1	Travel - local and domestic	6,53,583
2	Hired transportation services	58,767
Total		**7,12,350**

Schedule - 'F'

Repair & maintenance

S.No.	Particulars	Amount
1	Building/grounds maintenance & repairs	94,636
2	Office equipment maintenance	99,636
3	Maintenance & repairs	4,061
4	Vehicle operation	570
5	Minor equipment	4,050
Total		**2,02,953**

Schedule - 'G'

Communication

S.No.	Particulars	Amount
1	Phone	1,89,344
2	E-mail/internet	1,18,944
3	Postage	30,393
Total		**3,38,681**

Schedule - 'H'

Office expenses

S.No.	Particulars	Amount
1	Utilities	3,42,914
2	Office supplies	1,39,364
3	Other office/admin expense	9,299
Total		**4,91,577**

Schedule - 'I'

Printing & stationery

S.No.	Particulars	Amount
1	Printing	92,824
2	Printing for child & family programs	47,379
Total		**1,40,203**

Schedule - 'J'

Legal & professional

S.No.	Particulars	Amount
1	Project audit fees	6,87,029
2	Professional Fees	43,092
3	Licenses & permits	38,047
Total		**7,68,168**

Schedule - 'K'

Other expenses

S.No.	Particulars	Amount
1	Bank Charges	7,020
2	TDS Expenses	7,898
Total		**14,918**