

**MANOHAR CHOWDHRY & ASSOCIATES**

**Chartered Accountants**

**BARGARH, BANGALORE, BHUBANESWAR, CHENNAI, COIMBATORE, GURGAON, HYDERABAD,  
KOCHIN, MADURAI, MUMBAI, MANGALORE, TRICHY, VIJAYAWADA, VISAKAPATNAM.**

**Independent Auditor's Report**

**TO THE MEMBERS OF WOMEN'S COLLECTIVE**

**Report on the Audit of the Financial Statements**

**OPINION:**

We have audited the accompanying financial statements of **WOMEN'S COLLECTIVE, No.10, East street, Kolathur, Chennai - 600 099** which comprise the Consolidated Balance Sheet as at **March 31, 2025**, the Consolidated Statement of Income and Expenditure and the Consolidated Statement of Receipts and Payments Account for the year ended on that date, and a summary of the significant accounting policies (hereinafter referred to as "The financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required and give a true and fair view in conformity with the Accounting Principles generally accepted in India, of the state of affairs ( Financial position) of the Association as at **March 31, 2025**, the excess of income over expenditure (Financial performance), for the year ended on that date.

**BASIS FOR OPINION**

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified by the Institute of Chartered Accountants of India. 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 Association in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, 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.


**INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON**


The Association's Board of Members is responsible for the other information. The other information comprises the information of board of members report but does not include the financial statements and our auditor's report there.

**RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS**

The Association's Board of Members is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Association in accordance with the accounting principles generally accepted in India.

For **WOMENS COLLECTIVE**

  
President

  
Treasurer



## ***MANOHAR CHOWDHRY & ASSOCIATES***

**Chartered Accountants**

**BARGARH, BANGALORE, BHUBANESWAR, CHENNAI, COIMBATORE, GURGAON, HYDERABAD,  
KOCHIN, MADURAI, MUMBAI, MANGALORE, TRICHY, VIJAYAWADA, VISAKAPATNAM.**

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Association 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those Board of Members are responsible for overseeing the Association's financial reporting process.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **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 scepticism throughout the audit. We also:

1) 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.

For **WOMEN'S COLLECTIVE**

  
President

  
Treasurer



## **MANOHAR CHOWDHRY & ASSOCIATES**

### **Chartered Accountants**

BARGARH, BANGALORE, BHUBANESWAR, CHENNAI, COIMBATORE, GURGAON, HYDERABAD, KOCHIN, MADURAI, MUMBAI, MANGALORE, TRICHY, VIJAYAWADA, VISAKAPATNAM.

2) Evaluate the appropriateness of accounting policies used and the reasonableness of

accounting estimates and related disclosures made by management.

3) 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 Association'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 Association to cease to continue as a going concern.

4) 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.

We communicate with those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

Based on our audit we report that:

- 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 account as required by law have been kept by the Association so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Income and Expenditure after providing for appropriations that were considered necessary by the management to various funds, dealt with by this Report are in agreement with the books of account.

For **MANOHAR CHOWDHRY & ASSOCIATES**

Chartered Accountants

Firm Registration No.: 0019975

PLACE : MADURAI

DATE : 07.08.2025

UDIN : 25200322BMJFJZ1398



**CA.I. DANIEL SELVARAJ**

Partner

Membership No. : 200322

For **WOMENS COLLECTIVE**

  
President

  
Treasurer

**WOMEN'S COLLECTIVE, CHENNAI**  
No.10, East street, Kolathur, Chennai - 600 099

Schedules forming part of the Consolidated Balance Sheet and Income and Expenditure account for the year ended 31<sup>st</sup> March 2025

**SCHEDULE NO. 13**

**I. SIGNIFICANT ACCOUNTING POLICIES:**

**A) ACCOUNTING CONCEPTS:**

- i) The financial statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles.
- ii) The Society generally follows cash system of accounting significant items of income and expenditure on cash basis.

**B) FIXED ASSETS:**

All fixed assets are stated at cost less depreciation.

**C) DEPRECIATION:**

Depreciation has been provided on the written down value method at the rate prescribed under the Income Tax Act 1961.

**D) INVESTMENTS:**

Investments are made by the Trust in terms of section 11(5) of the Income Tax Act 1961 and are valued at cost.

**II. NOTES ON ACCOUNTS**

- i) Fixed deposits are subject to confirmation.
- ii) Loan & Advances are subject to confirmation.
- iii) Organisation's FCRA renewal application is denied and FCRA certificate of registration has expired on 31/03/2024.
- iv) Previous year values are regrouped and reclassified.

Signature to schedules 1 to 12

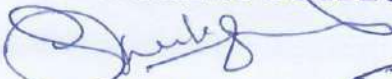
For **MANOHAR CHOWDHRY & ASSOCIATES**  
Chartered Accountants  
Firm Registration No.001997S

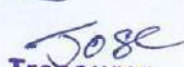


**DANIEL SELVARAJ**  
Partner  
Membership No.200322

Place: Madurai  
Date : 07.08.2025  
Udin : 25200322BMJFJZ1398

For **WOMENS COLLECTIVE**

  
President

  
Treasurer

## WOMENS COLLECTIVE

No.10, East street, Kolathur, Chennai - 600 099

STATUS : A.O.P.( Trust )  
PAN NO AAATN5240M

YEAR ENDED : 31.03.2025  
ASST. YEAR : 2025 - 2026

### STATEMENT OF TOTAL INCOME FOR INCOME TAX PURPOSE

	PARTICULARS	Rs.	Rs.
I	<b>RECEIPTS</b>		
	Foreign Contribution Receipts	3,45,121	
	Local Contribution and Other receipts	7,87,843	11,32,964
	Less: Deduction u/s 11(1) (a) of the Income Tax Act 1961 15 % on above		1,69,945
			9,63,019
II	<b>LESS: TOTAL PAYMENTS</b>		
	Foreign Contribution Expenses	-	
	Local Contribution and Other expenses	5,86,797	
		5,86,797	
	Add: Form 10 During the year FY 2024-25	3,76,222	9,63,019
			Nil
	<b>TAXABLE INCOME</b>		

for WOMENS COLLECTIVE

  
President

  
Treasurer

**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2025**

(Amount in Rs.)

S.NO	PARTICULARS	SCH.	As At 31/03/2025	As At 31/03/2024
<b>I</b>	<b>LIABILITIES (SOURCES OF FUNDS)</b>			
<b>1</b>	<b>NPO' Funds</b>			
(a)	Unrestricted Funds	1	28,22,984	27,28,124
(b)	Restricted Funds	2	1,10,25,442	1,06,80,321
	<b>Sub Total</b>		<b>1,38,48,426</b>	<b>1,34,08,445</b>
<b>2</b>	<b>Non- Current liabilities</b>			
(a)	Long-Term borrowings	3	10,67,000	10,67,000
(b)	Other Long-Term liabilities		-	-
(c)	Long-Term provisions		-	-
	<b>Sub Total</b>		<b>10,67,000</b>	<b>10,67,000</b>
<b>3</b>	<b>Current liabilities</b>			
(a)	Short-term Borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities	4	1,40,000	-
(d)	Short-term Provisions		-	-
	<b>Sub Total</b>		<b>1,40,000</b>	<b>-</b>
	<b>TOTAL</b>		<b>1,50,55,426</b>	<b>1,44,75,445</b>
<b>II</b>	<b>ASSETS (APPLICATION OF FUNDS )</b>			
<b>1</b>	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	5	5,93,454	6,84,963
	(ii) Intangible Assets		-	-
	(iii) Capital Work in Progress		-	-
	(iv) Intangible Asset Under Development		-	-
(b)	Non-Current investments	6	27,48,427	47,06,127
(c)	Long-Term loans and advances		-	-
(d)	Other Long-Term assets	7	1,700	1,700
	<b>Sub Total</b>		<b>33,43,581</b>	<b>53,92,790</b>
<b>2</b>	<b>Current assets</b>			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	8	1,14,69,760	87,49,932
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets	9	2,42,085	3,32,724
	<b>Sub Total</b>		<b>1,17,11,845</b>	<b>90,82,655</b>
	<b>TOTAL</b>		<b>1,50,55,426</b>	<b>1,44,75,445</b>

SAP and Notes on Accounts


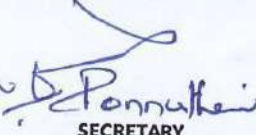

13

As Per Our Report of Even Date Annexed  
For M/s. MANOHAR CHOWDHRY & ASSOCIATES  
Chartered Accountants  
Firm Registration No.001997S

For WOMENS COLLECTIVE

CA.I.DANIEL SELVARAJ  
Partner  
Membership No 200322  
PLACE : MADURAI  
DATE : 07.08.2025  
UDIN : 25200322BMJFJZ1398



 PRESIDENT     
  SECRETARY     
  TREASURER

**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025****SCHEDULE : 1 UNRESTRICTED FUNDS**

(Amount in Rs.)

S.NO	PARTICULARS	As At 31/03/2025	As At 31/03/2024
1	<b>Capital Fund</b>		
1.1	Opening Balance as on 01.04.2023	27,28,124	21,65,305
1.2	Less: LC IT refund amt credited in FC account	14,677	5,712
1.3	Add: FC Fixed assets purchased transfer from project account	-	3,13,725
1.4	Add: Excess of income over expenditure	1,09,537	2,54,806
	<b>TOTAL</b>	<b>28,22,984</b>	<b>27,28,124</b>

**SCHEDULE : 2 RESTRICTED FUNDS**

S.NO	PARTICULARS	As At 31/03/2025	As At 31/03/2024
1	Project Fund - (As per Schedule 2.1 )	1,10,25,442	1,06,80,321
	<b>TOTAL</b>	<b>1,10,25,442</b>	<b>1,06,80,321</b>

**SCHEDULE : 3 LONG-TERM BORROWINGS**

S.NO	PARTICULARS	As At 31/03/2025	As At 31/03/2024
1	<b>Advances</b>		
1.1	Opening Balance as on 01.04.2024	4,67,000	4,67,000
2	<b>Loan</b>		
2.1	Opening Balance as on 01.04.2024	6,00,000	6,00,000
	<b>TOTAL</b>	<b>10,67,000</b>	<b>10,67,000</b>

**SCHEDULE : 4 OTHER CURRENT LIABILITIES**

S.NO	PARTICULARS	As At 31/03/2025	As At 31/03/2024
1	Rent advance received during the year	1,40,000	-
	<b>TOTAL</b>	<b>1,40,000</b>	<b>-</b>

**SCHEDULE : 5 PROPERTY, PLANT AND EQUIPMENT**

S.NO	PARTICULARS	As At 31/03/2025	As At 31/03/2024
1	Property, Plant and Equipment (refer Schedule 5.1)	5,93,454	6,84,963
	<b>TOTAL</b>	<b>5,93,454</b>	<b>6,84,963</b>

For **WOMENS COLLECTIVE**

  
President

  
Treasurer



## WOMENS COLLECTIVE

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

### SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

#### SCHEDULE : 6 NON CURRENT INVESTMENT

S.NO	PARTICULARS	As At 31/03/2025	As At 31/03/2024
1	<u>Foreign Account</u> Fixed Deposit	-	18,99,000
2	<u>Local Account</u> Fixed Deposit	27,48,427	28,07,127
	<b>TOTAL</b>	<b>27,48,427</b>	<b>47,06,127</b>

#### SCHEDULE : 7 OTHER LONG-TERM ASSETS

S.NO	PARTICULARS	As At 31/03/2025	As At 31/03/2024
1	Cylinder Deposit	1,700	1,700
	<b>TOTAL</b>	<b>1,700</b>	<b>1,700</b>

#### SCHEDULE : 8 CASH AND BANK BALANCES

S.NO	PARTICULARS	As At 31/03/2025	As At 31/03/2024
	<u>Foreign Account</u>		
A	Cash and cash equivalents		
1	<u>Swallows Account</u>		
1.1	Cash in hand	5	5
2	Cash at bank		
2.1	Bank of India - A/c No.802710110008128	5,592	5,592
		<b>5,597</b>	<b>5,597</b>
B	Cash and cash equivalents		
1	<u>General Account</u>		
1.1	Cash in hand	2	1
2	Cash at bank		
2.1	Bank of India - A/c No.802710110000211	22,10,809	1,02,865
2.2	SBI New Delhi- A/c No.40099022409	87,37,619	85,06,111
		<b>1,09,48,429</b>	<b>86,08,977</b>
	<b>Foreign Account Total (A)</b>	<b>1,09,54,026</b>	<b>86,14,574</b>
	<u>Local Account</u>		
A	Cash and cash equivalents		
1	Cash in hand General account	5,120	443
		<b>5,120</b>	<b>443</b>
2	Cash at bank		
2.1	Union Bank of India	5,10,614	1,34,915
		<b>5,10,614</b>	<b>1,34,915</b>
	<b>Local Account Total (B)</b>	<b>5,15,734</b>	<b>1,35,358</b>
	<b>TOTAL (A + B)</b>	<b>1,14,69,760</b>	<b>87,49,932</b>

for **WOMENS COLLECTIVE**

*[Signature]*  
President

*[Signature]*  
Treasurer



**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025****SCHEDULE : 9 OTHER CURRENT ASSETS**

S.NO	PARTICULARS	As At 31/03/2025	As At 31/03/2024
<b>1</b>	<b>Foreign Account - TDS receivables</b>		
1.1	TDS Receivable	10,580	10,580
1.2	TDS Receivable 12- 13	12,643	12,643
1.3	TDS Receivable 13-14	19,700	19,700
1.4	TDS Receivable 16-17	4,422	4,422
1.5	TDS Receivable 17-18	2,154	2,154
1.6	TDS Receivable 19-20	6,515	6,515
1.7	TDS Receivable 21-22	8,567	8,567
1.8	TDS Receivable 22-23	-	47,338
1.9	TDS Receivable 23-24	-	54,828
1.10	TDS Receivable 24-25	6,834	-
<b>2</b>	<b>Local Account - TDS receivables</b>		
2.1	FY 2012 - 2013	1,20,153	1,20,153
2.2	FY 2013 - 2014	18,197	18,197
2.3	FY 2016 - 2017	6,187	6,187
2.4	FY 2019 - 2020	6,763	6,763
2.5	FY 2022 - 2023	-	5,976
2.6	FY 2023 - 2024	-	8,701
2.7	FY 2024 - 2025	19,370	-
	<b>TOTAL</b>	<b>2,42,085</b>	<b>3,32,724</b>

For **WOMENS COLLECTIVE**

*Shelva*  
President

*Jose*  
Treasurer



**WOMEN'S COLLECTIVE**

No.10, East street, Kolathur, Chennai - 600 099

**SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025**

**ANNEXURE TO SCHEDULE 2.1 : PROJECT FUND**

S.N	Name of the Donor	NOTE	Opening balance as on 01.04.2024	Grant Received	Interest & Others	Loans & Advance	Total	Utilised During the Year			Inter Project Contribution	Closing balance as on 31.03.2025	
								Revenue	Capital	Loans & Advance			Total
			(A)	(B)	(C)	(D)	E=(A+B+C+D)	(F)	(G)	(H)	I=(E+F)	J	K=(E-I-J)
1	The Swallows india Bangladesh, Sweden		5,597	-	-	-	5,597	-	-	-	-	-	5,597
2	Global fund for Women		4,182	-	-	-	4,182	-	-	-	-	-	4,182
3	Inter Pares, Canada		4,586	-	-	-	4,586	-	-	-	-	-	4,586
4	Why Hunger, USA		70,443	-	-	-	70,443	-	-	-	-	-	70,443
5	The Tides foundation		84,14,867	-	3,45,121	-	84,14,867	-	-	-	-	-	84,14,867
6	General	3	21,80,646	-	-	-	25,25,766	-	-	-	-	-	25,25,766
	<b>GRAND TOTAL</b>		<b>1,06,80,321</b>	<b>-</b>	<b>3,45,121</b>	<b>-</b>	<b>1,10,25,442</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,10,25,442</b>



FOR WOMEN'S COLLECTIVE  
*S. Suba*  
 President

*D. S. Jose*  
 Treasurer

# WOMENS COLLECTIVE

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

## SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT AS ON 31ST MARCH 2025

### ANNEXURE TO SCHEDULE 4.1 : PROPERTY, PLANT AND EQUIPMENT

S.No.	NAME OF THE ASSETS	OPENING W.D.V AS ON 01-04-2024	ADDITIONS DURING THE YEAR		DELETION	TOTAL	%	DEPRECIATION	W.D.V. AS ON 31.03.2025
			MOERE THAN 180 DAYS	LESS THAN 180 DAYS					
	<b>FOREIGN ACCOUNT</b>								
1	BLOCK - II Two wheeler - TVS Zest	83,990.00				83,990.00	15%	12,599.00	71,391.00
2	Grinder and Mixi	9,775.00				9,775.00	15%	1,466.00	8,309.00
3	Printer	26,941.00				26,941.00	15%	4,041.00	22,900.00
	<b>BLOCK - III</b>								
4	Laptop	95,040.00				95,040.00	40%	38,016.00	57,024.00
5	Computer	50,800.00				50,800.00	40%	20,320.00	30,480.00
	<b>LOCAL ACCOUNT</b>								
	<b>BLOCK - I</b>								
1	Building	4,09,062	-	-		4,09,062	10%	40,906.00	3,68,156.00
	<b>BLOCK - II</b>								
2	Office Equipments	9,355	-	29,750		39,105	10%	3,911.00	35,194.00
	<b>TOTAL</b>	<b>6,84,963</b>	<b>-</b>	<b>29,750</b>	<b>-</b>	<b>7,14,713</b>		<b>1,21,259</b>	<b>5,93,454</b>
	<b>AS AT 31/03/2024</b>	<b>4,64,907</b>	<b>11,500</b>	<b>3,02,225</b>		<b>7,78,632</b>		<b>93,669.00</b>	<b>6,84,963.00</b>

(Amount in Rs.)



For WOMENS COLLECTIVE

*[Signature]*  
President

*[Signature]*  
Treasurer

**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025**

(Amount in Rs.)

S.NO	PARTICULARS	SCH.	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
<b>I</b>	<b>INCOME</b>			
(a)	Donations and Grants	10	5,61,384	4,68,787
(b)	Fee From Rendering of Services		-	-
(C)	Sale of Goods		-	-
<b>II</b>	<b>Other Income</b>	11	2,26,459	1,55,162
<b>III</b>	<b>Total Income (I+II)</b>		<b>7,87,843</b>	<b>6,23,949</b>
<b>IV</b>	<b>EXPENSES :</b>			
(a)	Material Consumed / Distributed		-	-
(b)	Donations and Grants Paid		-	-
(c)	Employee Benefits Expenses		-	-
(d)	Depreciation and Amortization Expenses	5.1	1,21,259	93,669
(e)	Finance Costs		-	-
(f)	<b>Other expenses</b>			
	- Programme Expenses	12	5,57,047	2,75,474
	<b>Total Expenses (a to f)</b>		<b>6,78,306</b>	<b>3,69,143</b>
<b>V</b>	<b>Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)</b>		<b>1,09,537</b>	<b>2,54,806</b>
<b>VI</b>	<b>Exceptional Items</b>		-	-
<b>VII</b>	<b>Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>		<b>1,09,537</b>	<b>2,54,806</b>
<b>VIII</b>	<b>Extraordinary Items</b>		-	-
<b>IX</b>	<b>Excess of Income over (Expenditure) for the year (VII-VIII)</b>		<b>1,09,537</b>	<b>2,54,806</b>
	<b>Balance transferred to General Fund</b>		<b>1,09,537</b>	<b>2,54,806</b>

SAP &amp; Notes on Accounts

13

As Per Our Report of Even Date Annexed  
For M/s. MANOHAR CHOWDHRY & ASSOCIATES  
Chartered Accountants  
Firm Registration No.0019978

For WOMENS COLLECTIVE

CA.I.DANIEL SELVARAJ

Partner

Membership No 200322

PLACE : MADURAI

DATE : 07.08.2025

UDIN : 25200322BMJFJZ1398



*[Signature]*  
PRESIDENT

*[Signature]*  
SECRETARY

*[Signature]*  
TREASURER

**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025****SCHEDULE : 10 DONATIONS AND GRANTS**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<u>Unrestricted funds</u>		
1	Donation received	5,61,384	4,68,787
	<b>TOTAL</b>	<b>5,61,384</b>	<b>4,68,787</b>

**SCHEDULE: 11 OTHER INCOME**

(Amount in Rs.)

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<u>Unrestricted funds</u>		
1	FD interest received	1,93,696	1,11,006
2	Bank Interest	9,040	18,606
3	Interest on IT Refund	-	-
4	Members Subscription	23,650	25,550
5	Other Income	73	-
	<b>TOTAL</b>	<b>2,26,459</b>	<b>1,55,162</b>

**SCHEDULE : 12 PROGRAMME EXPENSES**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<u>Unrestricted funds</u>		
1	Educational aid	30,000	45,000
2	Admin Expenses	75,908	-
3	Bank Charges	563	567
4	Printing & Stationeries	2,320	2,048
5	Postage & Communication	8,907	7,906
6	Capacity Building	10,074	-
7	Programme Expenses	12,887	1,30,270
8	Office Maintenance	67,926	68,275
9	Travel Expenses & Food Expenses	29,018	21,408
10	Audit Fee Paid	14,163	-
11	Meeting & Trainings	12,963	-
12	Staff Salary	2,78,000	-
13	TDS Paid for FC Account	14,318	-
	<b>TOTAL</b>	<b>5,57,047</b>	<b>2,75,474</b>

For **WOMENS COLLECTIVE**  
President  
Treasurer

# WOMENS COLLECTIVE

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

## CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2024 to 31-03-2025

(Amount in Rs.)

S.NO	PARTICULARS	NOTE	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
<b>I</b>	<b>RECEIPTS</b>			
(a)	Cash and bank balances - Opening balance	1	1,35,61,867	2,07,61,748
(b)	Donations and Grants	2	5,61,384	1,80,64,261
(c)	Other Income	3	5,71,580	9,76,631
(d)	Other Current Liabilities	4	1,40,000	37,196
(e)	Short-term borrowings	5	-	50,000
(f)	Non- Current Investment	6	39,99,000	-
(g)	Other Current Assets	7	1,16,843	-
	<b>TOTAL</b>		<b>1,90,50,673</b>	<b>3,98,89,836</b>
<b>II</b>	<b>PAYMENTS</b>			
(a)	Employee Benefit Expenses	8	-	60,000
(b)	The Swallows India Bangladesh, Sweden	9	-	53,85,693
(c)	Global Fund For Women, Usa	10	-	12,22,749
(d)	Why Hunger USA	11	-	10,18,753
(e)	Interpares Project Expenses	12	-	8,26,349
(f)	The Tides Foundation	13	-	1,70,34,771
(g)	Other Expenses	14	-	8,866
(h)	Programme Expenses	15	5,57,047	2,75,473.53
(i)	Capital Fund	16	14,677	5,712
(j)	Short-term borrowings	17	-	53,000
(k)	Property, plant and equipment	18	29,750	3,13,725
(l)	Non Current investment	19	67,47,427	-
(m)	Other current Assets	20	2,32,012	22,878
(n)	Cash and bank balances - Closing balance	21	1,14,69,760	1,36,61,867
	<b>TOTAL</b>		<b>1,90,50,673</b>	<b>3,98,89,836</b>

As Per Our Report of Even Date Annexed  
For M/s. MANOHAR CHOWDHRY & ASSOCIATES  
Chartered Accountants  
Firm Registration No.001997S

For WOMENS COLLECTIVE

CA.I.DANIEL SELVARAJ

Partner

Membership No 200322

PLACE : MADURAI

DATE : 07.08.2025

UDIN : 25200322BMJFJZ1398



PRESIDENT

SECRETARY

TREASURER

**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**NOTES FORMING PART OF THE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE PERIOD FROM 01-04-2023 to 31-03-2024****NOTE : 01 CASH AND BANK BALANCES - OPENING BALANCE**

(Amount in Rs.)

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
1	Foreign Account	1,06,80,321	1,81,19,966
2	Local Account	29,81,546	26,41,782
	<b>TOTAL</b>	<b>1,36,61,867</b>	<b>2,07,61,748</b>

**NOTE : 02 DONATIONS AND GRANTS**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<b>Restricted funds</b>		
1	Grant received (In swallows)	-	53,31,997
2	Global Fund For Women, Usa	-	12,24,845
3	Inter Pares, Canada	-	8,93,232
4	The Tides Foundation	-	1,01,45,400
(B)	<b>Unrestricted funds</b>		
1	Donation received	5,61,384	4,68,787
	<b>TOTAL</b>	<b>5,61,384</b>	<b>1,80,64,261</b>

**NOTE : 03 OTHER INCOME**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<b>Restricted funds</b>		
	<b>swallows</b>		
1	Interest received	-	18,877
	<b>General Fund</b>		
1	Interest received (General Fund)	3,23,796	7,95,906
2	Income tax return & Interest (General Fund)	21,325	6,686
(B)	<b>Unrestricted funds</b>		
1	Bank Interest	9,040	18,606
2	FD Interest	1,93,696	1,11,006
3	Members Subscription	23,650	25,550
4	Other Income	73	-
	<b>TOTAL</b>	<b>5,71,580</b>	<b>9,76,631</b>

For **WOMENS COLLECTIVE**  
PresidentJose  
Treasurer

**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**NOTES FORMING PART OF THE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE PERIOD FROM 01-04-2023 to 31-03-2024****NOTE : 04 OTHER CURRENT LIABILITIES**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<b>Restricted funds</b>		
1	Tds deducted (Swallows)	-	4,387
2	Tds deducted (Global Fund For Women, Usa)	-	1,960
3	Tds deducted (Why Hunger, Usa)	-	6,260
4	Tds deducted (The Tides Foundation )	-	24,589
(B)	<b>Unrestricted funds</b>		
1	Rent Advance Received	1,40,000	-
	<b>TOTAL</b>	<b>1,40,000</b>	<b>37,196</b>

**NOTE : 05 SHORT-TERM BORROWINGS**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(B)	<b>Unrestricted funds</b>		
1	Advance Received	-	50,000
	<b>TOTAL</b>	<b>-</b>	<b>50,000</b>

**NOTE : 06 NON-CURRENT INVESTMENT**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<b>Restricted funds</b>		
1	FD Matured during the year	38,99,000	-
(B)	<b>Unrestricted funds</b>		
1	FD Matured during the year	1,00,000	-
	<b>TOTAL</b>	<b>39,99,000</b>	<b>-</b>

For **WOMENS COLLECTIVE**  
PresidentJose  
Treasurer

**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**NOTES FORMING PART OF THE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE PERIOD FROM 01-04-2023 to 31-03-2024**

**NOTE : 07 OTHER CURRENT ASSETS**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<u>Restricted funds</u>		
1	TDS Refund Received		
1.1	FY 2023-24	54,828	-
1.2	FY 2022-23	47,338	-
(B)	<u>Unrestricted funds</u>		
2	TDS Refund Received		
2.1	FY 2022 - 2023	5,976	-
2.2	FY 2023 - 2024	8,701	-
	<b>TOTAL</b>	<b>1,16,843</b>	<b>-</b>

**NOTE : 08 EMPLOYEE BENEFIT EXPENSES**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<u>Restricted funds</u>		
1	The Swallows India Bangladesh, Sweden		
1.1	Accountant Salary	-	60,000
	<b>TOTAL</b>	<b>-</b>	<b>60,000</b>

**NOTE : 09 THE SWALLOWS INDIA BANGLADESH, SWEDEN**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<u>Restricted funds</u>		
	<b>Organised communities practising bio-diverse farming kitchengarden,consume healthy, nutritious foods in 12 districts od tamilnadu</b>		
1	Participatory appraisal	-	11,70,000
2	Womens farmers assocaition	-	32,77,500
3	Capacity building	-	2,24,684
	<b>State level federation strenthened &amp; participate in public sphere (including politicallevel) state level federation of women strengthened takes up issued / right of farmers</b>		
1	Womens farmers conference	-	1,78,044
2	District level seminar	-	50,198
3	Federation meetings	-	2,20,344
	<b>Marginalized communities have rights and access to common property resources</b>		
1	Collective Farming	-	50,000
2	Seeds exchange mela	-	52,355
3	Exposure visit	-	49,750
	<b>Overhead</b>		
1	Auditing	-	50,000
2	Travel and conveyance	-	59,160
3	Bank charges	-	3,658
	<b>TOTAL</b>	<b>-</b>	<b>53,85,693</b>

For **WOMENS COLLECTIVE**

 President

 Treasurer



**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**NOTES FORMING PART OF THE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE PERIOD FROM 01-04-2023 to 31-03-2024****NOTE : 10 GLOBAL FUND FOR WOMEN, USA**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
	<b>GLOBAL FUND FOR WOMEN, USA</b>		
1	Programme expenses	-	2,44,249
2	Field Staff Expenses	-	9,58,500
	<b>Capacity Building - Farmers</b>		
1	Community ORG Incentive & Travel expenses	-	20,000
	<b>TOTAL</b>	-	<b>12,22,749</b>

**NOTE : 11 WHY HUNGER, USA**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
	<u>Restricted funds</u>		
1	Children Camp	-	3,21,805
2	Staff expenses	-	5,85,000
3	Administrative expenses	-	1,11,948
	<b>TOTAL</b>	-	<b>10,18,753</b>

**NOTE 12 : INTERPARES - - PROJECT EXPENSES**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<u>Restricted funds</u>		
	<b>PROTECTION OF WOMENS HUMAN RIGHTS</b>		
1	Administration Expenses	-	11,205
2	Capacity Building	-	1,00,144
3	Filed staff expenses	-	7,15,000
	<b>TOTAL</b>	-	<b>8,26,349</b>

For **WOMENS COLLECTIVE**  
President  
Treasurer

**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**NOTES FORMING PART OF THE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE PERIOD FROM 01-04-2023 to 31-03-2024****NOTE : 13 THE TIDES FOUNDATION**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<b>Restricted funds</b>		
	<b>ADVOCATE WOMEN FARMERS LAND RIGHTS</b>		
1	Capacity buildings	-	12,14,340
2	Staff expenses	-	72,86,000
3	Michaung Flood Relief	-	18,55,000
4	Programme expenses	-	29,81,863
5	Seminar	-	12,35,104
6	Traning expenses	-	11,52,042
7	Travel expenses	-	3,36,952
8	Federation expenses	-	2,69,811
	<b>Administrative expenses</b>		
1	Audit fee	-	19,798
2	Office equipment & maintenance	-	38,085
3	Postage and telephone	-	2,87,134
4	Printing and stationery	-	3,58,642
	<b>TOTAL</b>	<b>-</b>	<b>1,70,34,771</b>

**NOTE : 14 OTHER EXPENSES**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
	<b>General Fund Expenses</b>		
1	Bank Charges	-	8,866
	<b>TOTAL</b>	<b>-</b>	<b>8,866</b>

**NOTE : 15 PROGRAMME EXPENSES**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(B)	<b>Unrestricted funds</b>		
1	Educational aid	30,000	45,000
3	Bank Charges	563	567
4	Printing & Stationeries	2,320	2,048
5	Postage & Communication	8,907	7,906
6	Capacity Building	10,074	-
7	Programme Expenses	12,887	1,30,270
8	Office Maintenance	67,926	68,275
9	Travel Expenses & Food Expenses	29,018	21,408
10	Audit Fee Paid	14,163	-
11	Meeting & Trainings	12,963	-
12	Staff Salary	2,78,000	-
13	TDS Paid for FC Account	14,318	-
	<b>TOTAL</b>	<b>5,57,047</b>	<b>2,75,474</b>

For **WOMENS COLLECTIVE**  
President  
Treasurer

**WOMENS COLLECTIVE**

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

**NOTES FORMING PART OF THE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE PERIOD FROM 01-04-2023 to 31-03-2024**

**NOTE 16 : CAPITAL FUND**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(B)	<u>Unrestricted funds</u>		
1	Local IT refund credited in FC account	14,677	5,712
	<b>TOTAL</b>	<b>14,677</b>	<b>5,712</b>

**NOTE : 17 SHORT TERM BORROWINGS**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(B)	<u>Unrestricted funds (Local Account)</u>		
1	Advance repaid	-	53,000
	<b>TOTAL</b>	<b>-</b>	<b>53,000</b>

**NOTE : 18 PROPERTY PLANT AND EQUIPMENT**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<u>Restricted funds</u>		
1	Laptop	-	1,18,800
2	Computer	-	63,500
3	Printer	-	29,125
4	Two wheeler	-	90,800
5	Grinder and Mixi	-	11,500
(B)	<u>Unrestricted funds</u>		
1	Office Equipmnet	29,750	-
	<b>TOTAL</b>	<b>29,750</b>	<b>3,13,725</b>

**NOTE : 19 NON-CURRENT INVESTMENT**

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<u>Restricted funds</u>		
1	FD Made during the year	20,00,000	-
2	FD Opening trasnfer to Non-Current Investment	18,99,000	-
(B)	<u>Unrestricted funds</u>		
1	FD Opening balance transfer to Non Current investment	28,07,127	-
2	FD Accrued interest	41,300	-
	<b>TOTAL</b>	<b>67,47,427</b>	<b>-</b>

For **WOMENS COLLECTIVE**

*[Signature]*  
President

*[Signature]*  
Treasurer



## WOMENS COLLECTIVE

(Reg No. 187/2001)

No.10, East street, Kolathur, Chennai - 600 099

### NOTES FORMING PART OF THE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2023 to 31-03-2024

#### NOTE : 20 OTHER CURRENT ASSETS

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
(A)	<b>Restricted funds</b>		
1	TDS deducted (Why Hunder USA)	-	6,260
2	TDS Deducted (The Tides Foundation )	-	16,618
3	TDS Receivable Opening Transfer to Current Assets	1,66,747	-
4	TDS Receivable FY 2024-25	6,834	-
(B)	<b>Unrestricted funds</b>		
1	TDS Receivable Opening Transfer to current Assets	39,061	-
2	TDS Receivable FY 2024-25	19,370	-
	<b>TOTAL</b>	<b>2,32,012</b>	<b>22,878</b>

#### NOTE : 21 CASH AND BANK BALANCES - CLOSING BALANCE

S.NO	PARTICULARS	FOR THE YEAR ENDED 31/03/2025	FOR THE YEAR ENDED 31/03/2024
1	Foreign Account	1,09,54,026	1,06,80,321
2	Local Account	5,15,734	29,81,546
	<b>TOTAL</b>	<b>1,14,69,760</b>	<b>1,36,61,867</b>

For **WOMENS COLLECTIVE**

  
President

  
Treasurer



# WOMEN'S COLLECTIVE

No.10, East street, Kolathur, Chennai - 600 099

## NOTES FORMING PART OF THE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

### NOTE 1 : CASH AND BANK BALANCES - OPENING BALANCE

Name of the Unit / Project	Cash	Bank	Fixed Deposit	TDS Receivable	Total
A) FOREIGN CONTRIBUTION	6.13	86,14,568.11	18,99,000.00	1,66,746.87	1,06,80,321.11
B) LOCAL ACCOUNT	442.50	1,34,915.10	28,07,127.00	39,061.00	29,81,545.60
<b>TOTAL</b>	<b>448.63</b>	<b>87,49,483.21</b>	<b>47,06,127.00</b>	<b>2,05,807.87</b>	<b>1,36,61,866.71</b>

### NOTE 9 : CASH AND BANK BALANCES CLOSING BALANCE

Name of the Unit / Project	Cash	Bank	Fixed Deposit	TDS Receivable	Total
A) FOREIGN CONTRIBUTION	7	1,09,54,019.39	-	-	1,09,54,026
B) LOCAL ACCOUNT	5,119.50	5,10,614.36	-	-	5,15,733.86
<b>TOTAL</b>	<b>5,126.35</b>	<b>1,14,64,633.75</b>	<b>-</b>	<b>-</b>	<b>1,14,69,760.10</b>

For **WOMEN'S COLLECTIVE**

  
**President**

  
**Treasurer**

