



**2024 -2025**

# ANNUAL REPORT

## Small hands, big dreams



No. 15, West Pillaiyar Koil Street,  
(Landmark: Near State Bank of India)  
Karunguzhi Post, Maduranthakam Taluk,  
Chengalpattu District, Tamil Nadu, India.



[loganathan.k@asscod.org](mailto:loganathan.k@asscod.org)



+91-98423-60428,

+91-44-27567115



<https://asscod.org/>

**Empower a woman,  
Empower a village**





# Content

S.No	Particulars	Page No
1	A note from the Executive Director	4
2	Vision and Mission	5
2	Organogram	6
3	Introduction About Organization	7
4	ASSCOD Impacts since Its Inception (from the year 2000-2025)	8
5	ASSCOD's Commitment to Achieving Sustainable Development Goals (SDGs)	10
6	Highlights of 2023-24	12
7	Women Empowerment - Livelihood enhancement of tribal women	13
8	Health	16
9	Education	19
10	Environment and Infrastructure Portable Solar Lights (PSL) to tribal families	21
11	Corporate Social Responsibility (CSR) Initiatives	23
12	Administration	24
13	Financial Information	25 -40
14	Board Members & Staffs	41 - 42
15	Visitors	43
16	Monthly Salary Ranges	44
17	Travel Details	45
18	Acknowledgement	46

## A Note from the Executive Director

I am pleased to present the Annual Report for the year 2024–25 to the distinguished members of our General Body. This year has been remarkable in delivering a wide range of high-quality services that have created a strong and visible impact, particularly among tribal women and children in our target communities.

One of our key initiatives focused on improving the economic and health conditions of tribal families through the empowerment of women. I am proud to share that we have positively impacted the lives of 1,100 tribal families in Tamil Nadu by providing them with domestic solar lights, a priceless asset that has significantly improved their quality of life—both economically and socially.

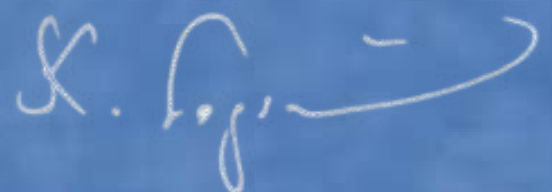
Our health program reached 374 tribal families, covering a population of over 1,200 people across 15 villages, providing vital health interventions where they are most needed. We also launched a “One Meal a Day” scheme to address hunger among the elderly in tribal areas, ensuring that abandoned and vulnerable aged individuals receive at least one nutritious meal daily.

In recognition of our transparency and impact, our organization has received accreditation from GuideStar India and the Collaborative Philanthropy Foundation. These endorsements add value to our mission and open up new opportunities for collaboration.

The year 2024–25 laid a strong foundation for forging new CSR partnerships, which we believe will help us launch new social enterprises aimed at creating employment opportunities for rural women. With the support of upcoming donors and philanthropists, we aim to scale up our initiatives and extend benefits to an additional 3,000 families in the coming financial year.

We have also welcomed new advisory board members, who are helping shape our strategic direction and guiding the organization towards its next level of growth and sustainability.

In summary, 2024–25 has been a year of impactful service and meaningful progress. I extend my heartfelt thanks to our Board Members, Donors, and all our stakeholders for their unwavering support. I look forward to intensifying our efforts and expanding our reach with your continued partnership.



**K.Loganathan**  
**Executive Director**

## Vision

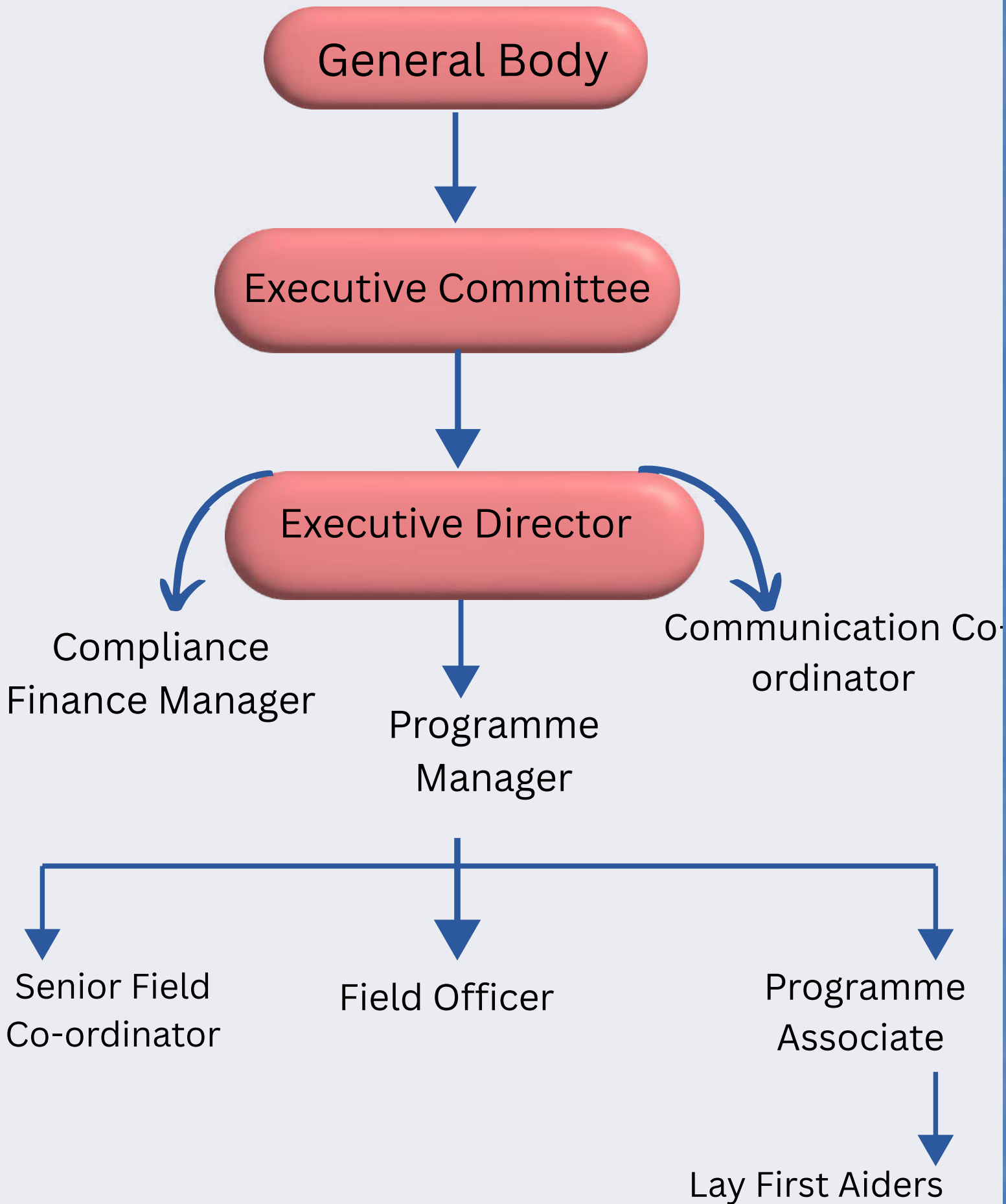
Economically empowered rural women below the poverty line to lead their families and bring prosperity to the Community.

## Mission

To work with rural women through Community Based Organizations (CBOs) by imparting training, including financial literacy, to enhance their economic skills and to increase their income to attain economic and social empowerment of the groups. Thus, enable women as agents of social change and empower them to lead the prosperity of their community.



# Organogram





## Introduction about the Organization

ASSCOD is a non-profit organization registered under the Tamil Nadu Societies Registration Act, our focus area is to empower the rural women in Chengalpattu, Kancheepuram, and Thiruvannamalai districts of Tamil Nadu. Most of our development activities are based on Sustainable Development Goals (SDGs)

### Legal Compliance:

ASSCOD is a registered organization under the Tamil Nadu Societies Registration Act, with the registration number 111/1994. It is also registered under the Foreign Contribution Regulation Act (FCRA), 2010, with FCRA registration number 075820251 and is valid until March 2028.

Additionally, ASSCOD is registered under Sections 12A and 80G of the Income Tax Act. The 12A registration number is AAAAAA3750AE20214, and the 80G registration number is AAAAAA3750AF20218.

ASSCOD is empaneled with the TATA Institute of Social Sciences (TISS) CSR Hub and the National Foundation for Corporate Social Responsibility (NFCSR), Ministry of Corporate Affairs. Moreover, our organization is approved through CSR Form-1 registration, enabling us to receive CSR funds as per the 2021 amendment in CSR laws. We have listed our NGO on the Social Stock Exchange (SSE) to strengthen our impact further.

Our organization is dedicated to improving the socio-economic conditions of rural communities. Initially, our focus was on providing healthcare facilities to people in remote areas. Over time, we shifted our efforts towards women's empowerment, recognizing the challenges they face, including gender inequality, domestic violence, and limited access to livelihood opportunities.

At ASSCOD, we firmly believe that empowered women play a vital role in family well-being and community development. Therefore, our initiatives are designed to build women's capacities, enhance their access to essential services, and promote both social and economic empowerment. Additionally, we have extended our support to educational programs for underprivileged children, ensuring they receive the resources and opportunities needed for a brighter future

ASSCOD Achievements from (2000-2025)

S. No	Programmes	People impacted from the FY 2000-2024	People impacted as of 2024-25	Total
1	Women Empowerment	7199	263	7,462
2	Infrastructure		1110	1110
2	Health	65210	4756	69,966
3	Education	33458	765	34,223
4	Environment	16179	2250	18,429
5	Tribal welfare	4020		4020
6	Differently abled person welfare	390		390
7	Disaster Management	7680		7680
8	Covid-19	34391		34391
	<b>Total</b>	<b>168,527</b>	<b>9,144</b>	<b>177,671</b>



# Values

<b>Knowledge Sharing</b>	<b>The willingness and ability to share one's knowledge with all fellow employees.</b>
<b>Belief in Social Impact</b>	<b>Passionately believe in the principles of impact investment.</b>
<b>Collaboration</b>	<b>Ability to work in concert with others and willingness to help unselfishly.</b>
<b>Openness, Fairness, Transparency</b>	<b>The ability to take a stance of what is right, not who is on which side. Allow for fearless expression.</b>
<b>Professional Integrity</b>	<b>The extent to which one has stretched himself/herself to ensure that the best has been done with the other party's interest in mind.</b>
<b>Respect for Individual</b>	<b>Value each other's point of view. Open to being wrong.</b>
<b>Workplace Integrity</b>	<b>Be honest and truthful in all dealings. Have the courage to admit to mistakes if committed.</b>
<b>Concern for People</b>	<b>Ability to identify oneself with the beneficiaries and be able to put themselves in the shoes of the beneficiaries to make it their life's mission to serve them.</b>

## Sustainable Development Goals (2015–2030)

- In 2015, the United Nations launched a new global agenda called the Sustainable Development Goals (SDGs), to be achieved by 2030. These 17 goals aim to end poverty, protect the planet, and ensure prosperity for all.
- **ASSCOD** is actively working toward the following **SDGs** by designing and implementing targeted development activities:
  - 1.No Poverty
  - 2.Good Health and Well-being
  - 3.Quality Education
  - 4.Gender Equality
  - 5.Clean Water and Sanitation
  - 6.Affordable and Clean Energy
  - 7.Decent Work and Economic Growth
  - 8.Partnerships for the Goals
  - 9.Climate Action

ASSCOD remains fully committed to contributing to the achievement of these goals and creating a more inclusive, equitable, and sustainable future for rural communities.

### Impact of ASSCOD's Initiatives - 2024-2025

S.NO	Name of SDGs	No. of People impacted
1	No Poverty	36
2	Good Health and Well being	4911
3	Quality Education	765

# ASSCOD's Commitment to Achieving Sustainable Development Goals (SDGs)

In 2015, the United Nations adopted the 2030 Agenda for Sustainable Development, introducing 17 Sustainable Development Goals (SDGs) to address pressing global challenges such as poverty, inequality, health, education, gender equality, and environmental sustainability.



ASSCOD has remained committed to these global goals through various initiatives aligned with the SDGs. One such initiative is the Capacitation of Women for Sustainable Development project. Through this program, we focused on ending poverty (SDG 1), ensuring inclusive and equitable quality education (SDG 4), improving maternal health and well-being (SDG 3), achieving gender equality (SDG 5), and promoting environmental sustainability (SDG 13 and SDG 15).

As a result, 3,128 Below Poverty Line (BPL) families were supported to rise out of poverty, enhance their health and education status, achieve gender equality, and contribute to sustainable environmental practices across 26 villages in Vandavasi and Cheyyar Taluks in Thiruvannamalai District.

# Highlights of the Year 2024-25



This year has been an incredible year filled with development, influence, and community involvement. We are pleased to present the key features that highlight our commitment to driving constructive changes and advancing our purpose.

We expanded our reach, strengthened our connections, and embraced chances this year. We were getting closer to our mission of bringing about long-lasting change in the community with each step we took.



**Small acts, when multiplied by millions of people, can transform the world. – Howard Zinn**

# Women Empowerment



Disbursed interest-free microloans to **36 tribal women**, enabling **entrepreneurship** and financial independence. **29 women** completed **tailoring training**, empowering them with livelihood skills



Trained **7 youth** in **vocational training** such as computer course training, typing, and a beautician courses. Conducted wire **bag making skill upgradation training for 26 women**, enhancing their income-generation potential and promoting self-employment.



Organized an **alcohol addiction awareness programme** benefiting **15 lay first aiders**, equipping them with knowledge to support affected individuals in their communities.

Reached **60 tribal women** through a **financial literacy awareness session**, helping them better manage savings, expenses, and access to banking services.



An important milestone has been accomplished with the establishment of the **Wings to Fly Trust**, which was started by **ASSCOD** and is primarily focused on helping tribal women. From the year **2025–26** onwards, it will function as an **independent body managed by tribal women**.

Conducted a **digital payment awareness session** for **45 tribal women**, enabling them to use mobile banking and UPI for everyday transactions confidently.

# Health



Conducted health camps and awareness sessions, benefiting **1,200 individuals**.



Organized an eye camp, resulting in **5 successful cataract surgeries**, restoring vision for beneficiaries.

Donated **surgical equipment** to **Primary Health Centre (PHC), Karunguzhi**



Provided **574 families with nutrition kits**, ensuring food security and improved health.

Implemented the **One Meal a Day** initiative, benefiting **21 elderly individuals with daily nutritious meals**.



Provided **nutrition kits to 6 tribal lactating and pregnant women** to promote maternal and child health in underserved communities.

Distributed **hygiene kits to 10** adolescent tribal girls, supporting their health, dignity, and school attendance.



Distributed fruit and vegetable seeds and **saplings with medicinal value to the 100 tribal families** to as a sustainability part of the project.



Installed RO plants in 3 panchayats, providing access to clean drinking water for **2,840 people.**



# Education



Running **6 tuition centers** benefitting **155 Scheduled Caste and Scheduled Tribe children** in Madurantakam Taluk of Chengalpattu District.

**580 students** gained access to improved learning environments through school and Anganwadi renovations.

**30 girl students** participated in a summer camp, fostering personal and academic growth.



# Environment and Infrastructure



## Environment

Distributed **1,100** portable solar lights, bringing sustainable energy solutions to underserved communities.

Portable solar lights were distributed exclusively to tribal families without access to electricity. Tribal women were able to cook in the nights due to this, which also helped kids study after sunset and assisted the family's primary breadwinners, especially with late-night fishing.



Planted 1,150 saplings, contributing to environmental sustainability and climate resilience.

## Infrastructure

Constructed a community hall under the Namakku Namae scheme, benefiting 1,110 individuals.

## **Corporate Social Responsibility (CSR)**

### **Our NGO's readiness towards the implementation of CSR projects:**

- Our NGO deputed all its staff members, including the Executive Director, to attend a number of training programmes/workshops/seminars on corporate social responsibility. Our NGO is empanelled with the National Foundation for Corporate Social Responsibility (NFCSR), and our NGO's Hub Code is: IA Hub Code: A000288.
- Our NGO is also empanelled with TATA Institute of Social Sciences (TISS) CSR Hub.
- Our NGO is registered with the Registrar of Companies, Ministry of Corporate Affairs, to implement CSR activities.
- Our registration number: CSR00002519
- Our NGO implemented projects under CSR, availing funds from Sun Pharmaceuticals, Mumbai, Omega Healthcare, and PayPal. It is expected that in the coming years, we will be able to get more projects as our NGO has forwarded many need-based project proposals to the leading Companies.

# Administration

## **Governance**

The Society is governed by a board of members representing a cross-section of professionals in various fields, in which the development field is a major one.

## **Legal status**

The Society is a registered society and exempted from receiving donations under section 80G of IT Act 1961. Also, the society is registered with the Foreigners Division of the Ministry of Home Affairs and authorized to receive foreign contributions. In February 04 the society was given NGO in Special Consultative status with the Economic and Social Council of the United Nations.

## **Credibility Alliance**

ASSCOD adheres to the norms prescribed for good governance of voluntary organizations and is admitted to the membership of the Credibility Alliance, New Delhi.

## **Guide Star India**

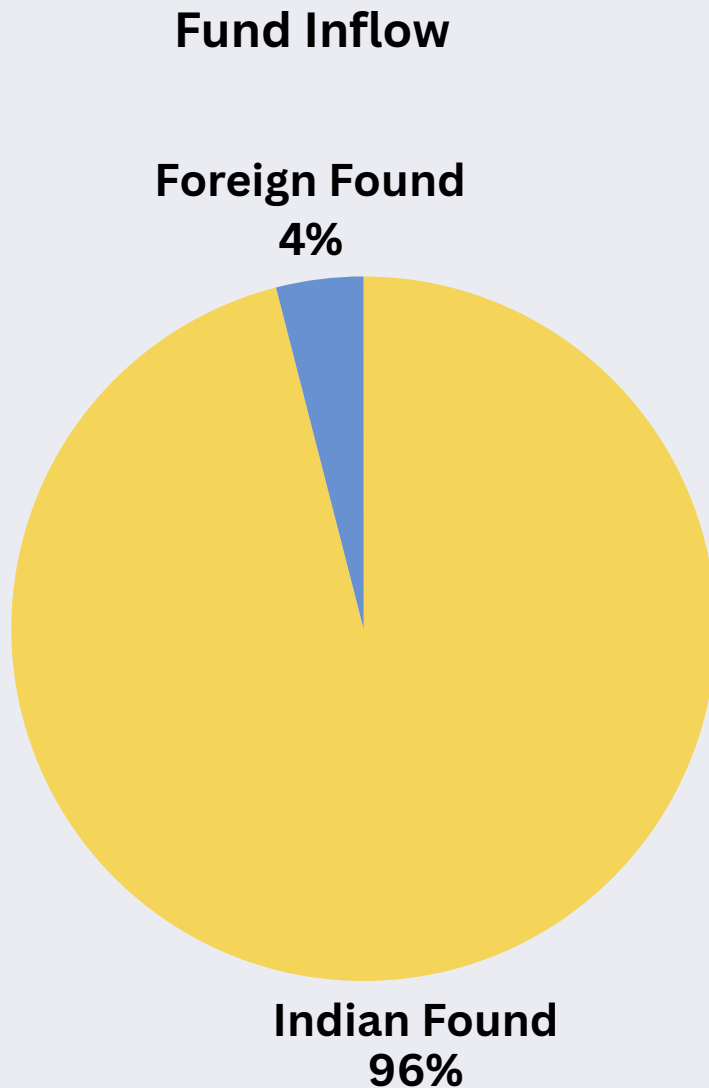
We have been awarded the prestigious Guide Star India Transparency Key award for 2022 and have joined India's largest pool of credible NGOs after undergoing Guide Star India's due diligence process. Guide Star India's Transparency Key is the Foundation Level certification indicating that the organization has filed annual income tax returns as a tax-exempt entity and has shared the same in the public domain.

## **Project Management**

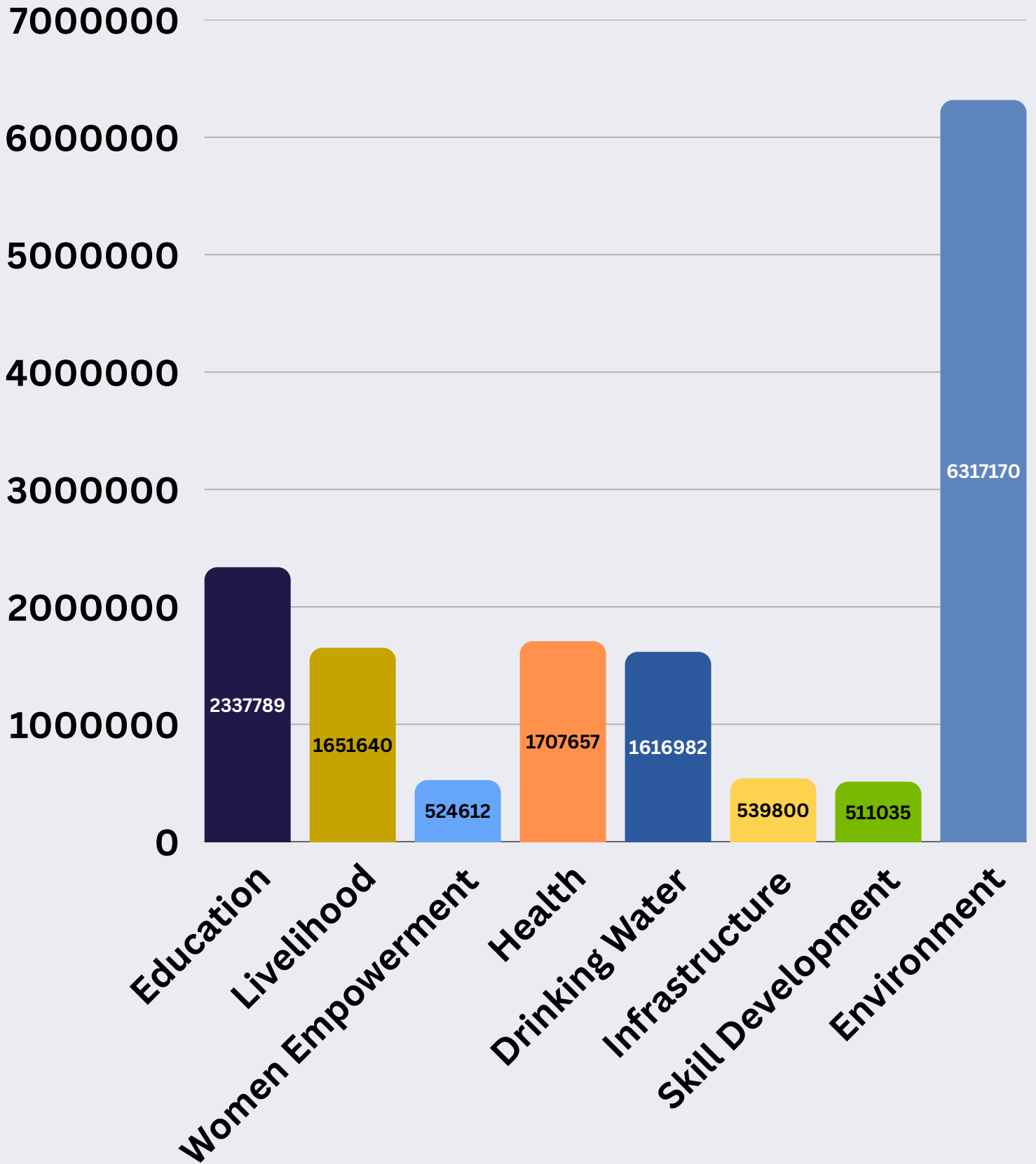
As our focus area is women development, we initiated a project for women and that has two program unit offices in Vandavasi and Cheyyar Blocks of Thiruvannamalai districts of Tamil Nadu. The project administration has been decentralized and the program implementing responsibilities are lying with concerned program coordinators. ASSCOD has the policy of designing and implementing the projects to benefit its specific target villages/groups (need based programmes)

## Financial Information:

- During the financial year 2024-25, we received a total amount of ₹1,70,85,257. Out of this, 11% was allocated for administrative expenses, and 89% was spent on various programs.
- The breakdown of funds received through both Indian and Foreign sources are detailed in the below Pie Chart:



# Out Flow



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
 NO:15,WEST PILLIYAR KOIL STREET ,KARUNGUZHI (POST), MADHURANTHAKAM TALUK,  
 KANCHEEPURAM DISTRICT -603303.  
**BALANCE SHEET AS ON 31.03.2025**

(Amount in Rupees)


	Particulars	Note	31 March 2025	31 March 2024
I	<b>EQUITY AND LIABILITIES</b>			
1	<b>Capital Funds</b>			
(a)	General Fund	3	13,12,015	15,60,717
			13,12,015	15,60,717
2	<b>Non-current liabilities</b>			
(a)	Long-term borrowings		-	-
			-	-
3	<b>Current liabilities</b>			
(a)	Short-term borrowings		-	-
(b)	Trade payables	4	70,000	1,45,000
(c)	Other current liabilities	5	29,000	2,500
			99,000	1,47,500
	<b>Total</b>		<b>14,11,015</b>	<b>17,08,217</b>
II	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment	6	2,50,457	1,93,140
(b)	Other non-current assets	7	95,000	95,000
			3,45,457	2,88,140
2	<b>Current assets</b>			
(a)	Cash and bank balances	8	9,69,158	12,03,127
(b)	Short Term Advances		-	-
(c)	Other current assets	9	96,400	2,16,950
			10,65,558	14,20,077
	<b>Total</b>		<b>14,11,015</b>	<b>17,08,217</b>
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

UDIN : 25222090BMHYJL3744

Place: Chennai

Date : 30-06-2025

For **NAGARAJAN SHANMUGAM AND CO.**  
**CHARTERED ACCOUNTANTS**  
 FIRM REG. No : 022801S



**CA. S. NAGARAJAN**  
 Proprietor  
 Membership No.222090

**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
 NO:15, WEST PILLIYAR KOIL STREET ,KARUNGUZHI (POST), MADHURANTHAKAM TALUK,  
 KANCHEEPURAM DISTRICT -603303.

**Income And Expenditure Account For The Year Ended 31st March 2025**

(Amount in Rupees.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue	10	1,46,80,832	1,71,14,895
II	Other Income	11	22,74,582	17,30,582
III	<b>Total Income (I+II)</b>		<b>1,69,55,413</b>	<b>1,88,45,476</b>
IV	<b>Expenses:</b>			
(a)	Programme Expenses	12	1,52,06,685	1,64,56,874
(b)	Employee benefits expense	13	8,18,447	3,15,500
(d)	Depreciation and amortization expense	14	38,979	33,533
(e)	Other expenses	15	11,40,005	10,34,855
	<b>Total expenses</b>		<b>1,72,04,116</b>	<b>1,78,40,763</b>
V	<b>Surplus/(Deficit) for the year</b>		<b>(2,48,702)</b>	<b>10,04,713</b>
VI	<b>Surplus/(Deficit) for the year transferred to General Fund</b>		<b>(2,48,702)</b>	<b>10,04,713</b>
	The accompanying notes are an integral part of the financial statements			

UDIN : 25222090BMHYJL3744

Place: Chennai

Date : 30-06-2025

For **NAGARAJAN SHANMUGAM AND CO.**  
 CHARTERED ACCOUNTANTS  
 FIRM REG. No : 022801S



**CA. S. NAGARAJAN**  
 Proprietor  
 Membership No.222090

**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
NO:15,WEST PILLIYAR KOIL STREET ,KARUNGUZHI (POST), MADHURANTHAKAM TALUK,  
KANCHEEPURAM DISTRICT -603303.

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

		31 March 2025	31 March 2024
<b>3</b>	<b>General Fund</b>		
	As per last Balance Sheet	15,60,717	5,56,004
	Less : Excess of Income over Expenditure	(2,48,702)	10,04,713
	<b>Total</b>	<b>13,12,015</b>	<b>15,60,717</b>
<b>4</b>	<b>Trade payables</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues other than micro, small and medium enterprises	70,000	1,45,000
	<b>Total Trade payables</b>	<b>70,000</b>	<b>1,45,000</b>
<b>5</b>	<b>Other current liabilities</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a)	TDS payable	-	-
(b)	Other payables	29,000	2,500
	<b>Total Other current liabilities</b>	<b>29,000</b>	<b>2,500</b>
<b>7</b>	<b>Other non-current assets</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a)	Security Deposits	-	-
(b)	Electricity Deposits	10,000	10,000
(c)	Others	85,000	85,000
	<b>Total other non-current other assets</b>	<b>95,000</b>	<b>95,000</b>
<b>8</b>	<b>Cash and Bank Balances</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	<u>Cash and cash equivalents</u>		
(a)	On current accounts	9,69,158	11,50,740
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	-	52,387
	<b>Total</b> (l)	<b>9,69,158</b>	<b>12,03,127</b>
<b>9</b>	<b>Other current assets</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a)	Micro Finance	56,400	1,06,400
(b)	Rental Advance	30,000	80,550
(c)	Programme Advance	10,000	30,000
	<b>Total</b>	<b>96,400</b>	<b>2,16,950</b>



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
 NO:15,WEST PILLIYAR KOIL STREET ,KARUNGUZHI (POST), MADHURANTHAKAM TALUK,  
 KANCHEEPURAM DISTRICT -603303.

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

10	Revenue	31 March 2025	31 March 2024
	Donation		
	Schneider Electric India Foundation	59,48,750	42,89,250
	Sitaram Jindal Foundation	20,000	30,000
	Sun Pharmaceutical Industries Ltd	37,67,833	45,40,977
	Technosoft	-	3,33,649
	United Way Chennai	-	59,052
	Omega Forum for Social Impact	30,55,104	3,58,847
	Omega Health Care Management Service Pvt Ltd	16,811	15,69,148
	Give Foundation (HDFC Parivartan)	-	50,87,992
	Give India	-	485
	HR Vidyalaya Corporate Services LLP	20,000	10,000
	Inner Wheel Club of Madras Central Charitable Trust	-	20,000
	Online Give Donation	19,034	17,814
	Dhwani Foundation	19,750	59,250
	Others	65,000	2,86,343
	Give Foundation USA FCRA	-	23,705
	Paypal FCRA	-	4,10,146
	UK Online Giving Foundation	73,135	-
	Benevity FCRA	5,32,114	18,237
	Vasta Bio Informatics Private Limited	12,000	-
	Wind Dance Trust	9,660	-
	Help Your Ngo Foundation	1,900	-
	Saathire Social Impact Solutions Pvt Ltd	971	-
	Softdeal Pharmaceutical Pvt Ltd	9,98,382	-
	India Donates (Devpro)	15,388	-
	Ashwini Seetha Foundation	1,05,000	-
	<b>Total Revenue</b>	<b>1,46,80,832</b>	<b>1,71,14,895</b>
		<b>31 March 2025</b>	<b>31 March 2024</b>
11	<b>Other income</b>		
(a)	Interest income	28,198	23,492
(b)	Others	22,46,384	17,07,090
	<b>Total other income</b>	<b>22,74,582</b>	<b>17,30,582</b>
12	<b>Programme Expenses</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	Education Programme	23,37,789	26,96,490
	Women Livelihood Programme	16,51,640	60,78,500
	Women Empowerment Programme	5,24,612	5,08,648
	Health Programme	17,07,657	8,98,219
	Drinking Water Programme	16,16,982	1,87,727
	Community hall construction program	5,39,800	8,43,333
	Flood Relief Programme	-	3,29,148
	Skill Development Programme	5,11,035	6,35,928
	Environment Programme	63,17,170	42,78,881
	<b>Total Programme Expenses</b>	<b>1,52,06,685</b>	<b>1,64,56,874</b>



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**

NO:15, WEST PILLIYAR KOIL STREET , KARUNGUZHI (POST), MADHURANTHAKAM TALUK,  
KANCHEEPURAM DISTRICT -603303.

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

		31 March 2025	31 March 2024
<b>13</b>	<b>Employee benefits expense</b> (Including contract labour) Salaries, wages, bonus and other allowances <b>Total Employee benefits expense</b>	<b>8,18,447</b>	<b>3,15,500</b>
<b>14</b>	<b>Depreciation and amortization expense</b> on tangible assets (Refer note 6) <b>Total Depreciation and amortization expense</b>	<b>38,979</b>	<b>33,533</b>
<b>15</b>	<b>Other Expenses</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a)	Audit Fee	40,000	32,250
(b)	Printing & Stationery	35,097	55,665
(c)	Repair & Maintenance	16,463	23,350
(d)	Board Meeting Expenses	67,053	13,900
(e)	Office Supplies	-	22,500
(f)	Office Maintenance	78,639	1,36,432
(g)	Computer Maintenance Expenses	2,600	30,850
(h)	Consultancy Fee	4,44,550	3,47,900
(i)	Travelling & Conveyance	95,600	48,619
(j)	Office Rent	1,20,000	90,000
(k)	Documentation	-	41,100
(l)	Social Sck Exchange	-	5,400
(m)	Society Renewal	14,400	10,900
(n)	Software Subscription	56,779	5,900
(o)	Telephone Bill	10,142	12,400
(p)	Bank Charges	31,103	11,281
(q)	Other Expenses	1,27,580	1,46,409
	<b>Total</b>	<b>11,40,005</b>	<b>10,34,855</b>



**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

**Company Overview**

Association for Sustainable Community Development, Chennai is a Trust, registered under section 12A of Income Tax Act, 1961 and also registered under the Foreign Contribution Regulation Act, 2010.

The Trust is a Non-Corporate entity and complied with the Accounting Standards as per ICAI guideline.

**Note - 1 Significant Accounting Policies:**

**(a) Basis of Accounting**

The Financial Statements have been prepared on cash basis in accordance with Generally Accepted Accounting Policies.

**(b) Use of Estimates**

The Preparation of Financial Statements requires Management to make estimates and assumptions that affect the reported amounts of Assets and Liabilities on the date of the Financial Statements, disclosure of contingent liabilities and reported amounts of revenue and expenses for the year. The estimates are based on experience, where applicable and other assumptions that management believes are reasonable under circumstances. Any differences between such estimates and actuals are dealt with appropriately in the period in which the results are known to materialize.

**(c) Revenue Recognition**

(a) General Donation received is recognized at time of receipt.

(b) Donation received for the specified projects are treated as advances and recognized as revenue only to the extent of amounts spent towards such project in the year.

(c) Interest Income is recognized on time proportionate basis.

(d) Other revenues are recognized when the moneys are received for services rendered.

**(d) Fixed Assets**

Fixed Assets are accounted at cost less depreciation. Depreciation for all assets is charged at rates specified under Companies Act 2013.

**(e) Foreign Currency Transactions**

Foreign exchange gain or loss is accounted as per Accounting Standard 11 'The Effects of Changes in Foreign Exchange rates' issued by ICAI.

**(f) Government Grant**

Government Grant is accounted as per Accounting Standard 12 'Accounting for Government Grants' issued by ICAI.

(a) Grant received for specific research are treated as revenue grants in accordance with the terms of the agreement with the grantor and recognized as revenue only to the extent of amounts spent towards such project in the year.

(b) Grant received related to specific Fixed Asset, presented in the balance sheet by showing the grant as a deduction from the gross value of the assets concerned in arriving at their book value. Where the grant related to specific fixed asset equals the whole, or virtually the whole, of the cost of the asset, the asset is shown at a Nominal Value.

**Note - 2 Notes on Accounts**

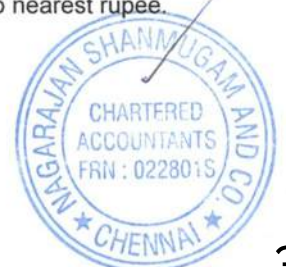
**(a) Expenses in Foreign Currency**

There is no Foreign Currency transaction made during the year.

(b) Previous year's figures are regrouped wherever necessary. All Figure are rounded off to nearest rupee.

NAGARAJAN SHANMUGAM AND CO.  
CHARTERED ACCOUNTANTS  
FIRM REG. No : 022801S

  
CA. S. NAGARAJAN  
Proprietor  
Membership No.222090





To  
**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
NO:15, WEST PILLIYAR KOIL STREET , KARUNGUZHI (POST),  
MADHURANTHAKAM TALUK,  
KANCHEEPURAM DISTRICT -603303.

### **AUDIT REPORT**

I have audited the attached Receipts & Payments and Income and Expenditure Statements for the Year ended 31.03.2025 and Balance sheet as on that date annexed here to and report that:

1. I have obtained all the Information and explanation which to the best of my knowledge and belief were necessary for the purpose of my Audit.
2. In my Opinion proper books of account as require have been kept by the Association so far as appears from my examinations of their books.
3. The Receipts & Payments Statement deal. With by me in this report are in Agreement with the books of accounts.
4. In my opinion and to the best my knowledge and according to the explanation given to me, they said accounts give a true and fair view.
  - i) In the case of Balance sheet of Statement of affairs as at 31.03.2025.
  - ii) In the case of Income & Expenditure Accounts of the Excess of Expenditure over Income of the association for the year ending 31.03.2025.

UDIN NO: 25222090BMHYJL3744  
DATE: 30-06-2025  
PLACE: CHENNAI

For **NAGARAJAN SHANMUGAM AND CO.**  
CHARTERED ACCOUNTANTS  
FIRM REG. No : 022801S

  
**CA. S. NAGARAJAN**  
Proprietor  
Membership No.222090





**FCRA AUDIT CERTIFICATE FY 2024-2025**

I have audited the account of M/S ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD) No 15 West Pillayar Kovil Street Karunguzhi Madhuranthagam Taluk Chengalpattu District – 603303. Registration No – 111/94 Tamil Nadu for the financial year ending the 31<sup>st</sup> March 2024 and examined all relevant books and vouchers and certify that according to the audited account

- (i) The brought forward foreign contribution at the beginning of the financial year was **Rs. 9,370.00.**
- (ii) Foreign Contribution of / Worth **Rs. 6,05,249.00** was received by the person/ association during the financial year 2024-2025.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 742.00** was received by the person / association during the financial year 2024-2025.
- (iv) The balance of unutilized foreign contribution with the person / association at the end of the financial year 2024-2025 was **Rs. 31,390.00.**
- (v) Certified that the person/ 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 me.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

UDIN: 25222090BMHYKM3221

DATE: 04.07.2025

PLACE: Chennai

For **NAGARAJAN SHANMUGAM AND CO.**  
**CHARTERED ACCOUNTANTS**  
FIRM REG. No : 022801S

**CA. S. NAGARAJAN**  
Proprietor  
Membership No.222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
NO:15, WEST PILLIYAR KOIL STREET , KARUNGUZHI (POST), MADHURANTHAKAM TALUK,  
KANCHEEPURAM DISTRICT -603303.

**BALANCE SHEET AS ON 31.03.2025 (Foreign Fund)**

(Amount in Rupees)

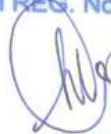
	Particulars	Note	31 March 2025	31 March 2024
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Capital Funds</b>			
(a)	General Fund	3	57,706	38,610
			57,706	38,610
<b>2</b>	<b>Non-current liabilities</b>			
(a)	Long-term borrowings		-	-
			-	-
<b>3</b>	<b>Current liabilities</b>			
(a)	Short-term borrowings		-	-
(b)	Other current liabilities		-	-
			-	-
	<b>Total</b>		<b>57,706</b>	<b>38,610</b>
<b>II</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>			
(a)	Property, Plant and Equipment		26,316	29,240
(b)	Other non-current assets		-	-
			26,316	29,240
<b>2</b>	<b>Current assets</b>			
(a)	Cash and bank balances	4	31,390	9,370
(b)	Other current assets		-	-
			31,390	9,370
	<b>Total</b>		<b>57,706</b>	<b>38,610</b>
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

UDIN: 25222090BMHYKL8638

Place: Chennai

Date: 04-07-2025

**For NAGARAJAN SHANMUGAM AND CO.**  
**CHARTERED ACCOUNTANTS**  
FIRM REG. No : 022801S



CA. S. NAGARAJAN  
Proprietor  
Membership No. 222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
 NO:15, WEST PILLIYAR KOIL STREET ,KARUNGUZHAI (POST), MADHURANTHAKAM TALUK,  
 KANCHEEPURAM DISTRICT -603303.

**Income And Expenditure Account For The Year Ended 31st March 2025 (Foreign Fund)**

(Amount in Rupees.)

	Particulars	Note	31 March 2025	31 March 2024
I	Revenue	5	6,05,249	4,52,088
II	Other Income	6	742	809
III	<b>Total Income (I+II)</b>		<b>6,05,991</b>	<b>4,52,897</b>
IV	<b>Expenses:</b>			
(a)	Programme Expenses	7	5,07,500	4,24,050
(b)	Employee benefits expense		-	-
(d)	Depreciation and amortization expense	8	2,924	3,249
(e)	Other expenses	9	76,471	24,972
	<b>Total expenses</b>		<b>5,86,895</b>	<b>4,52,271</b>
V	<b>Surplus/(Deficit) for the year</b>		<b>19,096</b>	<b>626</b>
VI	<b>Surplus/(Deficit) for the year transferred to General Fund</b>		<b>19,096</b>	<b>626</b>
	The accompanying notes are an integral part of the financial statements			

UDIN: 25222090BMHYKL8638

Place: Chennai

Date: 04-07-2025

**For NAGARAJAN SHANMUGAM AND CO.**  
 CHARTERED ACCOUNTANTS  
 FIRM REG. No : 022801S



CA. S. NAGARAJAN  
 Proprietor  
 Membership No. 222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**

NO:15,WEST PILLIYAR KOIL STREET ,KARUNGUZH (POST), MADHURANTHAKAM TALUK,  
KANCHEEPURAM DISTRICT -603303.

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

<b>3</b>	<b>General Fund</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	As per last Balance Sheet	38,610	37,983
	Less : Excess of Income over Expenditure	19,096	626
	<b>Total</b>	<b>57,706</b>	<b>38,610</b>
<b>4</b>	<b>Cash and Bank Balances</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	<u>Cash and cash equivalents</u>		
(a)	On current/Savings accounts	31,390	6,972
(b)	Cash credit account (Debit balance)	-	-
(C)	Cheques, drafts on hand	-	-
(D)	Cash on hand	-	2,398
	<b>Total</b>	<b>31,390</b>	<b>9,370</b>
<b>5</b>	<b>Revenue</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	Donation		
	Give Foundation USA FCRA	-	23,705
	Paypal FCRA	-	4,10,146
	UK Online Giving Foundation	73,135	-
	Benevity FCRA	5,32,114	18,237
	<b>Total Revenue</b>	<b>6,05,249</b>	<b>4,52,088</b>
<b>6</b>	<b>Other income</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a)	Interest income	742	809
(b)	Others	-	-
	<b>Total other income</b>	<b>742</b>	<b>809</b>
<b>7</b>	<b>Programme Expenses</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	Education Programme	37,100	32,300
	Women Livelihood Programme	4,60,000	3,60,000
	Women Empowerment Programme	-	4,600
	Health Programme	3,400	1,000
	Drinking Water Programme	-	20,000
	Environment Programme	7,000	6,150
	<b>Total Programme Expenses</b>	<b>5,07,500</b>	<b>4,24,050</b>



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
 NO:15, WEST PILLIYAR KOIL STREET ,KARUNGUZHI (POST), MADHURANTHAKAM TALUK,  
 KANCHEEPURAM DISTRICT -603303.

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

		31 March 2025	31 March 2024
<b>8</b>	<b>Depreciation and amortization expense</b>		
	on Office Equipment	2,924	3,249
	<b>Total Depreciation and amortization expense</b>	<b>2,924</b>	<b>3,249</b>
<b>9</b>	<b>Other Expenses</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a)	Printing & Stationery	-	1,651
(b)	Board Meeting Expenses	4,000	-
(c)	Office Maintenance	5,900	-
(d)	Consultancy Fee	57,700	8,300
(e)	Travelling & Conveyance	3,898	9,700
(f)	Telephone Bill	1,000	-
(g)	Bank Charges	2,973	1,721
(h)	Other Expenses	1,000	3,600
	<b>Total</b>	<b>76,471</b>	<b>24,972</b>



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
NO:15, WEST PILLIYAR KOIL STREET ,KARUNGUZH (POST), MADHURANTHAKAM TALUK,  
KANCHEEPURAM DISTRICT -603303.

**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

**Company Overview**

Association for Sustainable Community Development, Chennai is a Trust, registered under section 12A of Income Tax Act, 1961 and also registered under the Foreign Contribution Regulation Act, 2010.  
The Trust is a Non-Corporate entity and complied with the Accounting Standards as per ICAI guideline.

**Note - 1 Significant Accounting Policies:**

**(a) Basis of Accounting**

The Financial Statements have been prepared on cash basis in accordance with Generally Accepted Accounting Policies.

**(b) Use of Estimates**

The Preparation of Financial Statements requires Management to make estimates and assumptions that affect the reported amounts of Assets and Liabilities on the date of the Financial Statements, disclosure of contingent liabilities and reported amounts of revenue and expenses for the year. The estimates are based on experience, where applicable and other assumptions that management believes are reasonable under circumstances. Any differences between such estimates and actuals are dealt with appropriately in the period in which the results are known to materialize.

**(c) Revenue Recognition**

(a) General Donation received is recognized at time of receipt.

(b) The funds received under Grant Account from funders are charged to expenses, to the extent utilized in the period as per Budget / Plans of the trust. Other income is reported under General Fund.

(c) Interest Income is recognized on time proportionate basis.

(d) Other revenues are recognized when the moneys are received for services rendered.

**(d) Fixed Assets**

Fixed Assets are accounted at cost less depreciation. Depreciation for all assets is charged at rates specified under Companies Act 2013.

**(e) Foreign Currency Transactions**

Foreign exchange gain or loss is accounted as per Accounting Standard 11 'The Effects of Changes in Foreign Exchange rates' issued by ICAI.

**(f) Government Grant**

Government Grant is accounted as per Accounting Standard 12 'Accounting for Government Grants' issued by ICAI.

(a) Grant received for specific research are treated as revenue grants in accordance with the terms of the agreement with the grantor and recognized as revenue only to the extent of amounts spent towards such project in the year.

(b) Grant received related to specific Fixed Asset, presented in the balance sheet by showing the grant as a deduction from the gross value of the assets concerned in arriving at their book value. Where the grant related to specific fixed asset equals the whole, or virtually the whole, of the cost of the asset, the asset is shown at a Nominal Value.


**Note - 2 Notes on Accounts**

**(a) Expenses in Foreign Currency**

There is no Foreign Currency transaction made during the year.

(b) Previous year's figures are regrouped wherever necessary. All Figure are rounded off to nearest rupee.

For NAGARAJAN SHANMUGAM AND CO.  
CHARTERED ACCOUNTANTS  
FIRM REG. No : 022801S

  
CA. S. NAGARAJAN  
Proprietor  
Membership No.222090



**ASSOCIATION FOR SUSTAINABLE COMMUNITY DEVELOPMENT (ASSCOD)**  
 NO:14, WEST PILLIYAR KOIL STREET, KARUNGUZHI (POST), MADHURANTHAKAM TALUK  
 KANCHEEPURAM DISTRICT -603303.

**6. FIXED ASSETS AS ON 31.03.2025**

S.No	Name of the Assets	W.D.V. as on	Additions / Deletions	Total	Rate	Depreciation	W.D.V. as on
		01.04.2024					31.03.2025
1	Tailoring Machine	5,347	-	5,347	15%	802	4,545
2	Motor	59	-	59	15%	9	50
3	Two Wheeler	10,776	-	10,776	15%	1,616	9,160
4	Computers	249	36,500	36,749	40%	11,539	25,209
5	Furniture & Fittings	27,200	35,496	62,696	10%	5,450	57,246
6	Electrical Fittings	1,034	-	1,034	10%	103	931
7	Office Equipments	40,677	24,300	64,977	10%	5,705	59,271
8	Cell Phone	1,216	-	1,216	10%	122	1,094
9	AirConditioner	34,080	-	34,080	40%	13,632	20,448
10	Land & Building	72,500	-	72,500	-	-	72,500
<b>Total</b>		<b>1,93,137</b>	<b>96,296</b>	<b>2,89,433</b>		<b>38,979</b>	<b>2,50,454</b>
11	Two Wheeler	1	-	1	-	-	1
	Less: Give Foundation (HDFC)	-	-	-	-	-	-
12	Laptop	1	-	1	-	-	1
	Less: Give Foundation (HDFC)	-	-	-	-	-	-
13	Paper Plate Machinery	1	-	1	-	-	1
	Less: Omega Health Care	-	-	-	-	-	-
<b>Grand Total</b>		<b>1,93,140</b>	<b>96,296</b>	<b>2,89,436</b>		<b>38,979</b>	<b>2,50,457</b>



## Board Advisors: (April 2024-March 2025)

S. No	Names	Designation
1	Ms.Sunanda Rangarajan	Advisor
2	Mr.Kannan Sugantharaman	Advisor (Till feb 2025)
3	Ms.Maria Aishwariya	Advisor

## Board Members (April 2024 – March 2025)

Sl. No	Name	Designation
1	V.K. Anandhi	President
2	K. Loganathan	Secretary
3	V. Hemalatha	Treasurer
4	K.S.Rama Rao	Executive Committee Member
5	R. Kannan	Executive Committee Member
6	M.Saraswathy	Executive Committee Member
7	S.Gopinath	Executive Committee Member

## Key Staff Members (April 2024- March 2025)

Sl.No	Name	Designation
1	K.Loganathan	Executive Director
2	E.Ezhumalai	Programme Coordinator
3	S.Sundaram	Programme Coordinator
4	B.Leelavathy	Programme Manager
5	D.Vidhya	Compliance Finance Manager (CFM)
6	A.Hemalatha	Programme Associate
7	V.Swetha	Programme Coordinator

# Visitors

Date	Name of Visitors	Purpose
May 20, 2024	Mr.V.Madhan (Manager corporate relation) – Bharath Super Specialist Hospital	Conduct eye camp
Jan 7, 2024	Mr.K.Christopher Jeyaraj	Partnership visit with ASSCOD
May 7, 2024	Mr.S.Sundaraman - Ultratech Cement Ltd, Aditya Birla Group	Deep Volunteering Programme
May 7, 2024	Mr.Guruprasad Krishnan – Grasim Industries Ltd, Aditya Birla Group	Deep Volunteering Programme
Sep 10, 2024	Mr.K.Soundararajan , ASF	Partnership visit with ASSCOD
Oct 23, 2024	Presidency College, Department of Social Work	Rural camp – observation visit
Nov 28, 2024	Ms.Alice Prema, Development Consultant	NGO Visit to have a better understanding about our work
Mar 14, 2025	Ms.Aarthi Mahadevan	Partnership visit with ASSCOD as part of TN Levers

## Slab of gross salary per month

Slab of gross salary per month (in Rs) plus benefits paid to staff	Male staff	Female Staff	Total Staff
Less than 15000	-	2	2
15,000-20,000	2	1	3
20,000-25,000	-	1	1
25,000 – 30,000	1	-	1
Greater than 30,000	-	-	-

Total cost of **international travel** by all personnel (including volunteers) & Board Members segregating those incurred on organizational expense and those that were sponsored, along with the name and designation of the person(s) who travelled, and the purpose(s) of travel. Even if there is no travel it will be placed on record

<b>Name</b>	-
<b>Designation</b>	-
<b>Destination</b>	-
<b>Purpose</b>	-
<b>Gross Expense (Rs.)</b>	-
<b>Sponsored by external organization</b>	-

Total cost of **national travel** by all personnel (including volunteers) & Board Members. Even if there is no travel, it will be placed on record.

<b>Name</b>	<b>K.Loganathan</b>
<b>Designation</b>	<b>Executive Director</b>
<b>Destination</b>	<b>Delhi</b>
<b>Purpose</b>	<b>CSR Conclave</b>
<b>Gross Expense (Rs.)</b>	<b>Rs.13,000</b>
<b>Sponsored by external organization</b>	-

## Acknowledgement

**We gratefully acknowledge the contribution of all donors/ organizations /companies to implement the development activities efficiently:**

- All members of the General Body
- Executive Committee Members
- PayPal
- Sun Pharmaceuticals, Chennai
- Soft Deal Pharmaceutical Pvt Ltd
- Omega Health Care
- Omega Forum for Social Impact
- Schneider Electrical of India
- Ashwnini Seetha Foundation
- Dhvani Foundation
- India Donates (DevPro)
- M/s. Sitaram Jindal Foundation, Bangalore
- HR Vidhyalaya Corporate Services LLP
- UK Online Giving Foundation
- **Our Bankers:** SBI, New Delhi & Karunguzhi, Indian Overseas Bank, Madurantakam, City Union Bank, Melavalampettai, Axis Bank, Madurantakam, and Canara Bank, Padalam.



*Thank You*

**ASSCOD**

Towards rural prosperity