

INDEPENDENT AUDITORS' REPORT

To

The Trustees,
Sevalaya

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statement of Sevalaya, for the year ended 31st March 2025, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of Balance sheet, of the state of affairs of Sevalaya as at 31st March 2025;
- b) In the case of Income and Expenditure account, of the **Excess of Income over Expenditure** for the year ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on auditing issued by The Institute of Chartered Accountants of India. 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.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditors' 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 control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on the Financial Statements

We have audited the accompanying financial statements of Sevalaya, which comprise the Balance Sheet as at 31st March 2025, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

For Menon & Pai
Chartered Accountants
Firm Regn. No. 008025S



Kiran R
Partner

Chennai, 30th June 2025

Mem. No. 225616
UDIN: 25225616BMINDV6774

SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

Balance Sheet as at 31st March 2025

(Amount in Rs.)

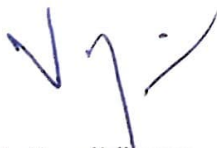
	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds			
(a)	Unrestricted Funds	3	24,11,21,889	20,31,01,586
(b)	Restricted Funds	3	43,28,65,087	39,27,55,078
			67,39,86,976	59,58,56,664
2	Current liabilities			
(a)	Trade payables	4	29,59,260	41,79,263
(b)	Other current liabilities	5	13,46,034	50,82,668
			43,05,294	92,61,931
	Total		67,82,92,270	60,51,18,595
II	Application of Funds			
1	Non-current assets			
(a)	Fixed assets			
(i)	- Tangible assets	6	17,36,88,153	16,52,68,594
(ii)	- Capital work in progress	6	1,24,99,500	1,26,23,155
			18,61,87,653	17,78,91,749
2	Current assets			
(a)	Current investments	7	6,56,92,354	6,56,92,354
(b)	Cash and cash equivalents	8	41,74,30,515	35,16,81,888
(c)	Short-term loans and advances	9	76,80,638	87,35,221
(d)	Other current assets	10	13,01,110	11,17,383
			49,21,04,617	42,72,26,846
	Total		67,82,92,270	60,51,18,595

Notes forming part of the Financial Statements

1 - 27

As per our report of even date attached

For Sevalaya


V. Muralidharan
Managing TrusteeChennai, 30th June 2025For Menon & Pai
Chartered Accountants
Firm Regn No. 0080255

Kiran R
Partner

Mem. No. 225616

UDIN: 25225616BMINDV6774

SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

Income and Expenditure for the year ended 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	Income							
(a)	Donations:							
(i)	- Corporate		27,43,164	9,40,54,967	9,67,98,131	21,96,504	9,79,60,494	10,01,56,998
(ii)	- Fund Raising Agencies		2,70,92,705	29,17,511	3,00,10,216	2,04,71,828	93,02,382	2,97,74,210
(iii)	- Funding Agencies		7,66,509	43,83,039	51,49,548	61,760	26,08,488	26,70,248
(iv)	- Individuals		3,87,04,536	85,15,624	4,72,20,160	4,20,05,795	45,66,824	4,65,72,619
(v)	- Institutions		75,63,768	46,95,670	1,22,59,438	55,09,414	20,72,925	75,82,339
(b)	Grants from Government department		-	1,04,63,457	1,04,63,457	-	1,23,73,711	1,23,73,711
II	Other Income	11	3,09,81,879	-	3,09,81,879	2,54,07,864	-	2,54,07,864
III	Total Income (I+II)		10,78,52,561	12,50,30,268	23,28,82,829	9,56,53,165	12,88,84,824	22,45,37,989
IV	Expenditure on Charitable Activities:							
(a)	Educational Activities	12	2,64,45,680	1,04,82,988	3,69,28,668	2,78,15,021	1,57,43,050	4,35,58,071
(b)	Community College Activities	13	17,09,705	35,06,264	52,15,969	12,05,865	23,51,669	35,57,534
(c)	Integrated Children Home	14	8,93,720	-	8,93,720	-	13,53,442	13,53,442
(d)	Integrated Old Age Home	15	3,54,327	-	3,54,327	-	6,76,575	6,76,575
(e)	Children's Home Grant - 50 Boys and 50 Girls	16	-	1,04,24,653	1,04,24,653	-	1,08,05,102	1,08,05,102
(f)	Old Age Home Grant - Thanjavur	17	-	6,66,000	6,66,000	-	6,66,016	6,66,016
(g)	Children's Home Activities	18	41,05,805	-	41,05,805	43,99,557	-	43,99,557
(h)	Old Age Home Activities	19	23,19,391	19,46,923	42,66,314	21,40,240	12,92,661	34,32,901
(i)	Medical Centre Expenses	20	31,07,370	93,92,633	1,25,00,003	34,84,253	81,04,340	1,15,88,593
(j)	Agricultural Activities	21	8,09,046	-	8,09,046	4,39,594	-	4,39,594
(k)	Gaushala Activities	22	2,82,953	30,65,492	33,48,445	1,78,940	32,05,972	33,84,912
(l)	Rural Development Activities	23	-	50,39,677	50,39,677	-	36,36,058	36,36,058
(m)	CSR Projects	24	-	8,34,51,671	8,34,51,671	-	8,53,49,118	8,53,49,118
V	Administrative Expenses:							
(n)	Donor Relations Activities	25	31,50,634	-	31,50,634	15,59,891	-	15,59,891
(o)	Administrative Expenses	26	43,74,734	-	43,74,734	59,26,191	-	59,26,191
(p)	Depreciation and amortization expense	27	1,93,32,860	-	1,93,32,860	1,82,13,119	-	1,82,13,119
VI	Total expenditure (IV+V)		6,68,86,225	12,79,76,301	19,48,62,526	6,53,62,671	13,31,84,003	19,85,46,674
VII	Excess of Income over Expenditure for the year (III- VI)		4,09,66,336	(29,46,033)	3,80,20,303	3,02,90,495	(42,99,179)	2,59,91,316

Notes forming part of the Financial Statements 1 - 27

As per our report of even date attached

For Sevalaya

V. Muralidharan
Managing Trustee

Chennai, 30th June 2025



For Menon & Pai
Chartered Accountants
Firm Regn No. 0080255



Kiran R
Partner

Mem. No. 225616

UDIN: 25225616BMINDV6774

SEVALAYA

NOTES FORMING PARTS OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2025

1. Background

Sevalaya is a registered charitable trust headquartered in Chennai, operating since 1988. Spread across 50+ centres in South India, Sevalaya provides free education to underprivileged children, skill development courses for youth, runs Children and Old Age Homes, Hospitals, healthcare and rural development projects, gaushalas and organic farms, with all its services provided free of cost, reaching nearly 10,00,000 beneficiaries in 37 years.

The Trust is registered under Section 12A (1)(ac)(i) (Certificate Nos. AACTS8676GE2021401), under 80G of the Income Tax Act, 1961 (Certificate Nos. AACTS8676GF2021801), under the Foreign Contribution (Regulation) Act, 2010 (Registration No. 075900640) and registered for undertaking CSR activities (Registration No. CSR00000863). DARPAN Reg. No. TN/2009/0004408.

The Trust collaborates with the Departments of Social Welfare and Social Defence (Government of Tamil Nadu) and Child Welfare Committees.

2. Significant Accounting Policies

2.1. Basis of Preparation

- a) The Financial statements are prepared under historical cost.
- b) Income are accounted for on cash basis and Expenditures are accounted on accrual basis.
- c) Interest Income from investments is accounted on accrual basis.

2.2 Fund Recognition

a) Capital Fund

Capital fund includes corpus and restricted fund, based on the purpose defined by the Donor.

b) General Fund

General fund includes Donation other than capital fund and accumulation of excess or shortfall of Income and Expenditure account.

2.3. Income Recognition

The Trust has a policy to recognize income as follows:

- a) Donation, project income and Grants are recorded as and when received on cash basis.
- b) Interest income from bank as and when accrued and as per the confirmation / statements from banks.

2.4. Fixed Assets and Depreciation

- a) The Fixed Assets have been capitalized at acquisition cost, with all identifiable expenditure incurred to bring the asset into present condition. Fixed Assets are shown at its written down values and depreciation thereon is charged as per the rates prescribed in the Income Tax Act, 1961.



SEVALAYA

NOTES FORMING PARTS OF THE FINANCIAL STATEMENTS AS AT AND FOR THE YEAR ENDED MARCH 31, 2025

2.5. Employee Benefits

a) Provident Fund:

Eligible employees receive benefits from a Provident Fund, which is a defined benefit Plan. Both employee and the Trust make monthly contributions to the Provident Fund Plan equal to the specified percentage of the covered employee's salary.

b) Employees State Insurance Scheme:

Eligible employees receive benefits from Employee State Insurance, which is a social security program. Both employee and the Trust make monthly contributions to the Employee State Insurance equal to the specified percentage of the covered employee's salary.

2.6. Provisions

A provision is recognized if, as a result of a past event, the Trust has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at reporting date.

2.7. Contingent Liabilities

Where no reliable estimate can be made a disclosure is made as contingent liability. A disclosure for contingent liability is also made, when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resource is remote, no provision or disclosure is made. There are no Contingent Liabilities.

2.8. FCRA Compliance

Separate Books of Account and Bank Account are maintained as regards contribution received from abroad and its utilization in accordance with Rule 8 of Foreign Contributions (Regulations) Rules 1976 in addition to regular books of account.

2.9. The balances of creditors, loans, advances, deposits etc. as shown in the Financial Statements as on 31.03.2025, are subject to confirmation.

2.10. Corresponding figures for previous year presented have been regrouped, where necessary, to conform to the current year's classification.



SEVALAYA

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

Note - 3 NPOs Funds

As at 31 st March 2025					
(Amount in Rs.)					
	Particulars	As at 1 st April 2024 (Opening Balance)	Funds transferred / received during the year	Funds Utilised during the year	As at 31 st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
(i)	General Funds	20,31,01,586	3,80,20,303	-	24,11,21,889
	Total - (A)	20,31,01,586	3,80,20,303	-	24,11,21,889
(B)	Restricted Funds				
(i)	Corpus Funds	5,95,95,646	69,20,500	-	6,65,16,146
(ii)	Capital funds	17,98,14,087	2,90,30,603	-	20,88,44,690
(iii)	Project funds	3,62,87,629	3,05,00,159	(3,42,99,387)	3,24,88,401
(iv)	Endowment Fund	10,75,00,955	76,93,134	-	11,51,94,089
(v)	University Fund	65,74,000	-	-	65,74,000
(vi)	Chellamal Bharathi Learning Centre Fund	29,82,761	2,65,000	-	32,47,761
	Total - (B)	39,27,55,078	7,44,09,396	(3,42,99,387)	43,28,65,087
	Total (A+B)	59,58,56,664	11,24,29,699	(3,42,99,387)	67,39,86,976
As at 31 st March 2024					
(Amount in Rs.)					
	Particulars	As at 1 st April 2023 (Opening Balance)	Funds transferred / received during the year	Funds Utilised during the year	As at 31 st March 2024 (Closing Balance)
(A)	Unrestricted Funds				
(i)	General Funds	17,71,10,270	2,59,91,316	-	20,31,01,586
	Total - (A)	17,71,10,270	2,59,91,316	-	20,31,01,586
(B)	Restricted Funds				
(i)	Corpus Funds	5,95,45,646	50,000	-	5,95,95,646
(ii)	Capital funds	13,76,91,858	4,21,22,229	-	17,98,14,087
(iii)	Project funds	3,29,59,218	3,38,58,098	(3,05,29,687)	3,62,87,629
(iv)	Endowment Fund	10,29,33,817	45,67,138	-	10,75,00,955
(v)	University Fund	65,74,000	-	-	65,74,000
(vi)	Chellamal Bharathi Learning Centre Fund	28,98,561	84,200	-	29,82,761
	Total - (B)	34,26,03,100	8,06,81,665	(3,05,29,687)	39,27,55,078
	Total (A+B)	51,97,13,370	10,66,72,981	(3,05,29,687)	59,58,56,664



SEVALAYA

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

(Amount in Rs.)

Sl. No.	Particulars	31 March 2025	31 March 2024
4	Trade payables		
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	29,59,260	41,79,263
	Total	29,59,260	41,79,263
5	Other current liabilities		
		31 March 2025	31 March 2024
(a)	TDS payable	1,19,961	1,09,481
(b)	PF payable	7,75,041	7,29,567
(c)	Other payables (Employee Cost)	4,51,032	3,51,530
(d)	Other payables (Cheque issued in excess of bank balance)	-	38,92,090
	Total	13,46,034	50,82,668



SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

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

6. Fixed assets

(Amount in Rs.)

Sl. No.	Particulars	Rate of Depn (%)	W.D.V. as on 01.04.2024 (in Rs.)	Additions		Deletions	Total	Depreciation		Total Depreciation	W.D.V. as on 31.03.2025 (in Rs.)
				More than 6 Months	Less than 6 Months			More than 6 Months	Less than 6 Months		
(i)	Tangible Assets										
1	Land	0%	2,32,31,786	-	6,50,000	-	2,38,81,786	-	-	-	2,38,81,786
2	Live stock	15%	4,85,968	2,12,500	-	-	6,98,468	1,04,770	-	1,04,770	5,93,698
3	Buildings	10%	11,04,05,680	1,02,13,724	34,61,951	-	12,40,81,355	1,20,61,945	1,73,101	1,22,35,046	11,18,46,309
4	Furniture & Fittings	10%	58,97,053	5,66,400	16,80,453	-	81,43,906	6,46,348	84,025	7,30,373	74,13,533
5	Computer and Software	40%	21,73,695	9,40,757	15,34,607	-	46,49,059	12,45,783	3,06,923	15,52,706	30,96,353
6	Motor vehicles	15%	1,00,13,033	-	-	-	1,00,13,033	15,01,957	-	15,01,957	85,11,076
7	Equipments	15%	1,15,16,484	21,11,702	58,41,948	-	1,94,70,134	20,44,228	4,38,146	24,82,374	1,69,87,760
8	Plant and Machinery	40%	15,44,895	-	5,38,377	-	20,83,272	6,17,959	1,07,675	7,25,634	13,57,638
	Total - (i)		16,52,68,594	1,40,45,083	1,37,07,336	-	19,30,21,013	1,82,22,990	11,09,870	1,93,32,860	17,36,88,153

Previous year			15,68,55,695	1,57,16,049	1,14,89,573	(5,79,605)	18,34,81,713	1,73,81,095	8,32,024	1,82,13,119	16,52,68,594
---------------	--	--	--------------	-------------	-------------	------------	--------------	-------------	----------	-------------	--------------

Sl. No.	Particulars	Rate of Depn (%)	W.D.V. as on 01.04.2024 (in Rs.)	Additions		Deletions	Total	Depreciation		Total Depreciation	W.D.V. as on 31.03.2025 (in Rs.)
				More than 6 Months	Less than 6 Months			More than 6 Months	Less than 6 Months		
(ii)	Capital Work in Progress										
1	Buildings		1,26,23,155	-	25,33,280	(26,56,935)	1,24,99,500	-	-	-	1,24,99,500
	Total - (ii)		1,26,23,155	-	25,33,280	(26,56,935)	1,24,99,500	-	-	-	1,24,99,500

Previous year			7,53,548	-	1,26,23,155	(7,53,548)	1,26,23,155	-	-	-	1,26,23,155
---------------	--	--	----------	---	-------------	------------	-------------	---	---	---	-------------



SEVALAYA

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

(Amount in Rs.)

Sl. No.	Particulars	As at 31 March 2025		As at 31 March 2024	
		Numbers of Units	Book Value	Numbers of Units	Book Value
7	Current Investments (valued at historical cost unless stated otherwise)				
(a)	Investments in mutual funds (quoted)	25,45,158	6,56,92,354	25,45,158	6,56,92,354
	Total		6,56,92,354		6,56,92,354
	Aggregate value of quoted investments and market value thereof.		8,71,73,746		8,29,17,389
8	Cash and cash equivalents			31 March 2025	31 March 2024
(a)	Current account			4,64,891	25,43,312
(b)	Saving accounts			26,27,546	19,29,358
(c)	Fixed Deposits			41,43,38,078	34,72,08,043
(d)	Cash on hand			-	1,175
	Total			41,74,30,515	35,16,81,888
9	Short-term loans and advances (Unsecured)			31 March 2025	31 March 2024
(a)	Rental advance			12,38,000	11,13,000
(b)	Electricity deposit			2,14,234	2,29,674
(c)	Gas deposit			22,550	22,550
(d)	Locker deposit			54,000	-
(e)	Petrol deposit			25,000	25,000
(f)	Telephone deposit			5,999	5,999
(g)	TDS receivable for the FY 2021-22			1,48,580	1,48,580
(h)	TDS receivable for the FY 2022-23			10,60,143	25,48,355
(i)	TDS receivable for the FY 2023-24			-	28,66,602
(j)	TDS receivable for the FY 2024-25			30,45,146	-
(k)	TDS - excess paid			1,01,565	1,49,227
(l)	Shoppeseva Goods and services LLP			17,65,421	16,26,234
	Total			76,80,638	87,35,221
10	Other current assets			31 March 2025	31 March 2024
(a)	Interest accrued and due on deposits			11,09,935	7,37,379
(b)	Prepaid insurance			1,91,175	3,80,004
	Total			13,01,110	11,17,383



SEVALAYA

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

(Amount in Rs.)

Particulars		31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
11	Other income						
(a)	Interest income	2,45,91,696	-	2,45,91,696	1,87,48,096	-	1,87,48,096
(b)	Dividend income	55,46,796	-	55,46,796	52,57,560	-	52,57,560
(c)	Miscellaneous Income	8,43,113	-	8,43,113	13,99,365	-	13,99,365
(d)	Other non-operating income (Interest on Staff Loan)	274	-	274	2,843	-	2,843
	Total	3,09,81,879	-	3,09,81,879	2,54,07,864	-	2,54,07,864
12	Educational Activities:						
(a)	Salaries and Allowances	2,04,05,642	33,51,588	2,37,57,230	2,21,43,234	34,68,062	2,56,11,296
(b)	Higher Education Students	3,58,684	30,73,322	34,32,006	1,08,150	43,30,864	44,39,014
(c)	Professional Fees	3,75,000	-	3,75,000	-	-	-
(d)	Software Development	3,92,678	-	3,92,678	11,93,614	-	11,93,614
(e)	Uniform Expenses	-	3,95,756	3,95,756	88,757	26,76,107	27,64,864
(f)	Miscellaneous Expenses	-	72,649	72,649	-	2,72,010	2,72,010
(g)	Telephone, Mobile and Internet	2,994	31,174	34,168	1,730	1,24,163	1,25,893
(h)	Sports and Games	23,000	76,605	99,605	70,289	4,03,601	4,73,890
(i)	Staff Welfare	6,48,100	1,53,125	8,01,225	5,78,248	56,919	6,35,167
(j)	Printing and Stationery	3,70,146	7,52,174	11,22,321	5,48,571	3,70,121	9,18,692
(k)	Postage and Courier Charges	12,500	-	12,500	-	-	-
(l)	Electricity Charges	97,290	47,968	1,45,258	2,44,497	40,780	2,85,277
(m)	Books and Periodicals	14,994	4,64,629	4,79,623	30,781	2,05,200	2,35,981
(n)	Licence Fee, Taxes and Duties	67,113	-	67,113	73,296	-	73,296
(o)	Literary and Cultural	6,02,717	5,89,878	11,92,595	8,77,781	2,94,870	11,72,651
(p)	Travelling Expenses	1,73,629	8,59,783	10,33,412	65,281	1,58,241	2,23,522
(q)	Repair and Maintenance - Others	59,791	4,06,487	4,66,278	99,751	2,67,652	3,67,403
(r)	Repairs and Maintenance - Equipments	2,12,142	17,165	2,29,307	4,554	1,61,279	1,65,833



SEVALAYA

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

(Amount in Rs.)

Particulars		31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(s)	Repair and Maintenance - Building	19,52,849	-	19,52,849	1,12,337	7,900	1,20,237
(t)	Repair and Maintenance - Vehicles	3,27,982	-	3,27,982	8,64,674	-	8,64,674
(u)	Rent	2,22,600	-	2,22,600	1,03,500	-	1,03,500
(v)	Provisions	-	1,34,750	1,34,750	-	-	-
(w)	Network Management	1,25,830	-	1,25,830	-	-	-
(x)	Software renewal	-	55,935	55,935	-	53,637	53,637
(y)	Examination Expenses	-	-	-	78,695	-	78,695
(z)	Education Awareness - Short film - BNY	-	-	-	85,550	-	85,550
(aa)	Repair and Maintenance - Electrical and Plumbing Items	-	-	-	33,949	-	33,949
(ab)	Smartboard Expenses	-	-	-	1,49,170	-	1,49,170
(ac)	Training Expenses	-	-	-	2,16,210	1,13,922	3,30,132
(ad)	STEM Robotics Training	-	-	-	-	3,59,979	3,59,979
(ae)	Student Outing Expenses	-	-	-	42,402	23,77,743	24,20,145
	Total	2,64,45,680	1,04,82,988	3,69,28,668	2,78,15,021	1,57,43,050	4,35,58,071
13	Community College Activities						
(a)	Salaries and Allowances	5,05,885	27,96,566	33,02,451	4,47,316	19,19,989	23,67,305
(b)	Electricity Charges	76,793	70,072	1,46,865	1,69,956	76,016	2,45,972
(c)	Travelling Expenses	44,002	36,151	80,153	51,873	29,917	81,790
(d)	Telephone, Mobile and Internet	5,586	6,055	11,641	29,751	40,885	70,636
(e)	Miscellaneous Expenses	50,524	1,10,549	1,61,073	-	29,616	29,616
(f)	Consumables	13,672	1,800	15,472	79,162	65,260	1,44,422
(g)	Printing and Stationery	3,693	10,801	14,494	17,102	20,191	37,293
(h)	Staff Welfare	2,043	79,088	81,131	23,097	66,411	89,508



SEVALAYA

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

(Amount in Rs.)

Particulars	31 March 2025			31 March 2024		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(i) Licence Fee, Taxes and Duties	20,194	-	20,194	1,32,122	6,547	1,38,669
(j) Literary and Cultural	60	1,525	1,585	54,371	13,089	67,460
(k) Repair and Maintenance - Building	9,87,022	35,057	10,22,079	18,725	2,741	21,466
(l) Repair and Maintenance - Equipments	-	-	-	-	3,776	3,776
(m) Repair and Maintenance - Electrical and Plumbing Items	-	-	-	1,900	5,321	7,221
(n) Repair and Maintenance - Computers and Printers	-	-	-	-	7,325	7,325
(o) License, Fees & Taxes	231	-	231	-	-	-
(p) Rent	-	3,58,600	3,58,600	1,54,492	48,000	2,02,492
(q) Lease Charges - 2023	-	-	-	25,848	-	25,848
(r) Repair and Maintenance - Others	-	-	-	150	16,585	16,735
Total	17,09,705	35,06,264	52,15,969	12,05,865	23,51,669	35,57,534
14 Integrated Children Home						
(a) Salaries and Allowances	6,88,000	-	6,88,000	-	6,96,000	6,96,000
(b) Bedding	700	-	700	-	25,000	25,000
(c) Building / Rent / Maintenance	90,404	-	90,404	-	1,80,000	1,80,000
(d) Contingencies Expenses	7,230	-	7,230	-	59,085	59,085
(e) Children Maintenance - Living Expenses	74,004	-	74,004	-	2,71,337	2,71,337
(f) Water and Electricity Charges	-	-	-	-	36,000	36,000
(g) Transportation Charges	26,543	-	26,543	-	50,004	50,004
(h) Miscellaneous Expenses	6,839	-	6,839	-	36,016	36,016
Total	8,93,720	-	8,93,720	-	13,53,442	13,53,442



SEVALAYA

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

(Amount in Rs.)

Particulars	31 March 2025			31 March 2024		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
15 Integrated Old Age Home						
(a) Salaries and Allowances	1,68,000	-	1,68,000	-	1,74,000	1,74,000
(b) Health Care Expenses	1,24,436	-	1,24,436	-	3,60,001	3,60,001
(c) Building Maintenance	34,679	-	34,679	-	92,846	92,846
(d) Recreation Expenses	8,826	-	8,826	-	21,612	21,612
(e) Miscellaneous Expenses	18,386	-	18,386	-	28,116	28,116
Total	3,54,327	-	3,54,327	-	6,76,575	6,76,575
16 Children'S Home Grant - 50 Boys and 50 Girls						
(a) Salaries and Allowances	-	51,67,412	51,67,412	-	51,05,088	51,05,088
(b) Maintenance	-	31,67,272	31,67,272	-	36,00,014	36,00,014
(c) Bedding	-	89,969	89,969	-	1,00,000	1,00,000
(d) Administrative Expenses	-	20,00,000	20,00,000	-	20,00,000	20,00,000
Total	-	1,04,24,653	1,04,24,653	-	1,08,05,102	1,08,05,102
17 Old Age Home Grant - Thanjavur						
(a) Salaries and Allowances	-	43,800	43,800	-	43,800	43,800
(b) Health and Hygiene	-	6,000	6,000	-	6,000	6,000
(c) Magazines and Newspaper	-	3,000	3,000	-	3,000	3,000
(d) Medicines, Instruments etc	-	30,000	30,000	-	30,000	30,000
(e) Miscellaneous Expenses	-	7,200	7,200	-	7,217	7,217
(f) Provisions and Vegetables	-	5,76,000	5,76,000	-	5,75,999	5,75,999
Total	-	6,66,000	6,66,000	-	6,66,016	6,66,016



SEVALAYA

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

(Amount in Rs.)

Particulars	31 March 2025			31 March 2024		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
18 Children's Home Activities						
(a) Salaries and Allowances	12,06,402	-	12,06,402	17,80,813	-	17,80,813
(b) Repair & Maintenance - Building	-	-	-	4,10,375	-	4,10,375
(c) Provisions and Vegetables	25,85,421	-	25,85,421	14,59,532	-	14,59,532
(d) Health and Hygiene	1,10,397	-	1,10,397	82,942	-	82,942
(e) Repair and Maintenance - Equipments	2,03,585	-	2,03,585	-	-	-
(f) Repair and Maintenance - Building	-	-	-	3,37,300	-	3,37,300
(g) Electricity Charges	-	-	-	40,447	-	40,447
(h) Printing and Stationery	-	-	-	23,604	-	23,604
(i) Telephone, Mobile and Internet	-	-	-	3,295	-	3,295
(j) Travelling Expenses	-	-	-	41,576	-	41,576
(k) Repair and Maintenance - Others	-	-	-	2,19,673	-	2,19,673
Total	41,05,805	-	41,05,805	43,99,557	-	43,99,557
19 Old Age Home Activities						
(a) Salaries and Allowances	18,64,776	8,20,054	26,84,830	17,05,693	5,13,702	22,19,395
(b) Provisions and Vegetables	0	7,39,425.00	7,39,425	2,730	2,90,763	2,93,493
(c) Health and Hygiene	49,851	75,884	1,25,735	10,455	35,173	45,628
(d) Funeral Expenses	50,200	4,700	54,900	14,400	4,800	19,200
(e) Monthly Outing	0	1,56,860.00	1,56,860	-	1,58,942	1,58,942
(f) Licence Fee, Taxes and Duties	32,700	0	32,700	83,700	1,727	85,427
(g) Printing and Stationery	2,500	8,495	10,995	-	12,960	12,960
(h) Electricity Charges	97,439	68,839	1,66,278	88,910	1,44,348	2,33,258
(i) Telephone, Mobile and Internet	5,793.00	0	5,793	22,000	-	22,000
(j) Travelling Expenses	92,138	55,726	1,47,864	40,745	27,413	68,158



SEVALAYA

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

(Amount in Rs.)

Particulars	31 March 2025			31 March 2024		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(k) Literary and Cultural	3,380.00	0	3,380	230	-	230
(l) Repair and Maintenance - Vehicles	1,16,064.00	0	1,16,064	1,40,927	-	1,40,927
(m) Repair and Maintenance - Others	0	16,940.00	16,940	-	1,02,833	1,02,833
(n) Repair and Maintenance - Equipments	4,550.00	0	4,550	30,000	-	30,000
(o) Postage and Courier Charges	-	-	-	450	-	450
Total	23,19,391	19,46,923	42,66,314	21,40,240	12,92,661	34,32,901
20 Medical Centre Expenses						
(a) Salaries and Allowances	26,67,036	44,96,983	71,64,019	16,66,569	60,27,102	76,93,671
(b) Medicines, Instruments etc	670	47,35,820	47,36,490	3,36,936	19,18,673	22,55,609
(c) Travelling Expenses	87,689	23,620	1,11,309	2,22,101	-	2,22,101
(d) Electricity Charges	-	21,849	21,849	6,496	18,672	25,168
(e) Repair and Maintenance - Others	14,221	31,805	46,026	5,77,770	18,140	5,95,910
(f) Repair and Maintenance - Electrical and Plumbing Items	-	6,525	6,525	-	17,456	17,456
(g) Repair and Maintenance - Equipments	-	11,720	11,720	-	1,578	1,578
(h) Repair and Maintenance - Vehicles	-	-	-	28,548	-	28,548
(i) Repair and Maintenance - Building	-	-	-	-	46,765	46,765
(j) Licence Fee, Taxes and Duties	-	250	250	-	5,000	5,000
(k) Printing and Stationery	8,600	30,022	38,622	27,602	2,789	30,391
(l) Provisions and Vegetables	0	-	-	1,21,605	-	1,21,605
(m) Flood Relief	3,26,896	-	3,26,896	-	-	-
(n) Staff Welfare	2,258	22,331	24,589	126	14,868	14,994
(o) Bio Medical Waste Disposal Expenses	-	-	-	-	26,880	26,880
(p) Telephone, Mobile and Internet	-	11,708	11,708	18,900	6,417	25,317
(q) Professional Fees	-	-	-	4,77,600	-	4,77,600
Total	31,07,370	93,92,633	1,25,00,003	34,84,253	81,04,340	1,15,88,593



SEVALAYA

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

(Amount in Rs.)

Particulars		31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
21	Agricultural Activities						
(a)	Salaries and Allowances	7,84,991	-	7,84,991	3,02,221	-	1,26,828
(b)	Purchase of Seed	17,809	-	17,809	37,276	-	1,26,828
(c)	Electricity Charges	5,036	-	5,036	54,687	-	1,26,828
(d)	Travelling Expenses	1,210	-	1,210	-	-	1,26,828
(e)	Repair and Maintenance - Equipments	-	-	-	45,410	-	1,26,828
	Total	8,09,046	-	8,09,046	4,39,594	-	6,34,140
22	Gaushala Activities						
(a)	Salaries and Allowances	-	15,76,304	15,76,304	-	17,68,302	17,68,302
(b)	Cattle Feed	2,82,373	14,35,663	17,18,036	1,78,940	13,68,080	15,47,020
(c)	Medical Expenses	-	9,230	9,230	-	20,438	20,438
(d)	Gau - Pooja Expenses	-	7,583	7,583	-	11,790	11,790
(e)	Repair and Maintenance - Others	580	36,712	37,292	-	37,362	37,362
	Total	2,82,953	30,65,492	33,48,445	1,78,940	32,05,972	33,84,912
23	Rural Development Activities						
(a)	Expenses on Students - Job skill development and Employment - AFEC	-	29,62,376	29,62,376	-	26,08,488	26,08,488
(b)	Expenses on Elderly Care & Child Education - Give2Asia	-	6,56,638	6,56,638	-	-	-
(c)	Expenses on Rural Skill Development - GKF	-	13,40,804	13,40,804	-	8,95,932	8,95,932
(d)	Expenses on Tuition Centre Urapakkam - GKF	-	79,859	79,859	-	-	-
(e)	Expenses on Tree Plantation Drive-Hatley	-	-	-	-	1,31,638	1,31,638
	Total	-	50,39,677	50,39,677	-	36,36,058	36,36,058



SEVALAYA

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

(Amount in Rs.)

Particulars	31 March 2025			31 March 2024		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
24 CSR Projects						
(a) Expenses on CSR Projects for the year	-	8,34,51,671	8,34,51,671	-	8,53,49,118	8,53,49,118
Total	-	8,34,51,671	8,34,51,671	-	8,53,49,118	8,53,49,118
25 Donor Relations Activities						
(a) Salaries and Allowances	25,60,018	-	25,60,018	8,36,793	-	8,36,793
(b) Fund Raising Expenses	2,67,401	-	2,67,401	50,606	-	50,606
(c) Staff Welfare	5,523	-	5,523	45,746	-	45,746
(d) Office Rent	2,59,500	-	2,59,500	4,77,000	-	4,77,000
(e) Printing and Stationery	38,629	-	38,629	48,226	-	48,226
(f) Telephone, Mobile and Internet	3,223	-	3,223	4,366	-	4,366
(g) Postage and Courier Charges	1,437	-	1,437	1,760	-	1,760
(h) Travelling Expenses	10,578	-	10,578	44,232	-	44,232
(i) Licence Fee, Taxes and Duties	2,033	-	2,033	30,078	-	30,078
(j) Repair and Maintenance - Building	520	-	520	13,240	-	13,240
(k) Repair and Maintenance - Vehicles	1,279	-	1,279	-	-	0
(l) Repair and Maintenance - Equipments	493	-	493	2,737	-	2,737
(m) Literary and Cultural	-	-	-	757	-	757
(n) Repair and Maintenance - Others	-	-	-	4,350	-	4,350
Total	31,50,634	-	31,50,634	15,59,891	-	15,59,891
26 Administrative Expenses						
(a) Salaries and Allowances	33,83,158	-	33,83,158	41,40,624	-	41,40,624
(b) Staff Welfare	1,48,388	-	1,48,388	2,30,760	-	2,30,760
(c) Professional Charges	42,000	-	42,000	40,500	-	40,500



SEVALAYA

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

(Amount in Rs.)

Particulars		31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
(d)	Bank Charges	2,03,085	-	2,03,085	1,33,013	-	1,33,013
(e)	Legal Charges	99,244	-	99,244	1,26,560	-	1,26,560
(f)	Printing and Stationery	4,828	-	4,828	31,118	-	31,118
(g)	Postage and Courier Charges	301	-	301	2,055	-	2,055
(h)	Audit Fees	1,64,820	-	1,64,820	1,35,800	-	1,35,800
(i)	Telephone, Mobile and Internet	2,937	-	2,937	7,035	-	7,035
(j)	Locker Rent	21,821	-	21,821	-	-	-
(k)	Electricity Charges	1,72,537	-	1,72,537	1,61,494	-	1,61,494
(l)	Literary and Cultural	670	-	670	7,136	-	7,136
(m)	Travelling Expenses	21,988	-	21,988	5,15,952	-	5,15,952
(n)	Repair and Maintenance - Building	27,814	-	27,814	90,646	-	90,646
(o)	Licence Fee, Taxes and Duties	78,063	-	78,063	37,796	-	37,796
(p)	Repair and Maintenance - Computers and Printers	1,900	-	1,900	5,300	-	5,300
(q)	Miscellaneous Expenses	1,180	-	1,180	2,027	-	2,027
(r)	Staff Training	-	-	-	1,718	-	1,718
(s)	Softwares	-	-	-	1,500	-	1,500
(t)	Loss on Mutual Fund	-	-	-	2,17,410	-	2,17,410
(u)	Loss on Sale of Asset	-	-	-	312	-	312
(v)	Repair and Maintenance - Others	-	-	-	30,352	-	30,352
(w)	Repair and Maintenance - Equipments	-	-	-	7,083	-	7,083
	Total	43,74,734	-	43,74,734	59,26,191	-	59,26,191
27	Depreciation and amortization expense						
(a)	Depreciation and amortization expense	1,93,32,860	-	1,93,32,860	1,82,13,119	-	1,82,13,119
	Total Expenditure	6,68,86,226	12,79,76,301	19,48,62,527	6,53,62,671	13,31,84,003	19,87,41,220



SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

STATEMENT OF RECIEPTS & PAYMENTS FOR THE YEAR ENDED MARCH 31, 2025

Particulars	For the year ended March 31, 2025		For the year ended March 31, 2024	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Receipts:				
Opening Balance:				
Cash	1,175		-	
In Savings / Current Accounts with Banks	44,72,670	44,73,845	76,61,807	76,61,807
Investment:				
Fixed Deposit Matured	13,28,10,458		3,93,00,000	
Mutual Funds	-	13,28,10,458	92,94,987	4,85,94,987
Fixed Asset:				
Sales of Fixed Asset	-			5,79,605
Contributions Received:				
Corpus Fund	69,20,500		50,000	
Capital Fund	2,26,55,862		3,09,30,235	
Endowment Fund	76,93,134		45,67,138	
Chellammal Bharathi Learning Centre Fund	2,65,000	3,75,34,496	84,200	3,56,31,573
Income:				
Donations	18,99,69,351		18,82,68,057	
Grant from Govt.	1,04,63,457		1,23,73,711	
Interests and Dividends	2,81,25,196		2,25,05,287	
Other Income	8,30,065	22,93,88,069	6,99,264	22,38,46,319
Current Assets:				
Interest Accrued on Fixed Deposit	7,32,329		9,55,434	
Income tax refund	43,57,245		14,20,392	
Advance / Deposit - recovery	5,18,580		7,92,079	
Cheques issued in excess of balance	-	56,08,154	38,92,090	70,59,995
Total Receipts		40,98,15,022		32,33,74,286
Payments:				
Investment:				
Fixed Deposit	19,92,25,258		9,83,10,458	
Mutual Funds	-	19,92,25,258	1,00,00,000	10,83,10,458



SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

STATEMENT OF RECIEPTS & PAYMENTS FOR THE YEAR ENDED MARCH 31, 2025

Particulars	For the year ended March 31, 2025		For the year ended March 31, 2024	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Expenditure on Charitable Activities:				
Educational Activities	4,19,12,327		4,23,17,041	
Community College Activities	52,15,969		35,57,534	
Integrated Children Home	8,93,720		13,53,442	
Integrated Old Age Home	3,54,327		6,76,575	
Children's Home Grant - 50 Boys and 50 Girls	1,04,24,653		1,08,05,102	
Old Age Home Grant - Thanjavur	6,66,000		6,66,016	
Children's Home Activities	41,05,805		43,99,557	
Old Age Home Activities	42,66,314		34,32,901	
Medical Centre and Mobile Medical Van Expenses	1,25,00,002		1,15,88,593	
Agricultural Activities	8,09,046		4,39,594	
Gaushala Activities	33,48,445		33,84,912	
Rural Development Activities	50,39,677		36,36,058	
CSR Projects	8,34,51,671	17,29,87,957	8,53,49,118	17,16,06,443
Administrative Expenses:				
Donor Relations Activities	31,50,634		15,59,891	
Administrative Expenses	43,74,734		57,08,469	
Employee Group Gratuity	4,99,925	80,25,293	8,10,126	80,78,486
Fixed Assets Purchased		2,48,81,785		2,86,55,908
Current Assets		16,02,290		22,49,146
Closing Balance:				
Cash	-		1,175	
In Savings / Current Accounts with Banks	30,92,438	30,92,438	44,72,670	44,73,845
Total Payments		40,98,15,022		32,33,74,286

As per our report of even date attached

For Sevalaya



V. Muralidharan
Managing Trustee



For Menon & Pai
Chartered Accountants
Firm Regn No. 0080255



Kiran R
Partner

Mem. No. 225616

Chennai, 30th June 2025

UDIN: 25225616BMINDV6774