THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)
COIMBATORE BRANCH (SIRC)

ISSUE 7 | NEWS LETTER | July 2025

Chairman's Desk

Dear Esteemed Members,

Warm greetings to each one of you!

As we step into the vibrant month of July, a time close to every Chartered Accountant's heart, I take this opportunity to extend my heartfelt wishes on the occasion of Chartered Accountants Day - 1st July. This day reminds us not only of the legacy and excellence of our noble profession but also of our continuing responsibility to uphold integrity, independence, and intellect in all our pursuits.

Let me begin by expressing my sincere gratitude to all the distinguished faculty members who addressed and enriched the knowledge-sharing sessions, seminars, and meetings held during the month of June. Your valuable time, insights, and expertise have greatly contributed to the professional development of our members. Thank you for your continued support and dedication.

The month of July will be celebrated with various CA Day events and activities, including professional sessions, social initiatives, cultural programs, and family gatherings. I wholeheartedly invite all our members to actively participate in these celebrations and make them memorable. Your involvement will not only strengthen our professional bonds but also reflect our unity and commitment as a fraternity.

Let us continue to inspire and uplift each other in our journey of lifelong learning and service.

"Success is not the key to happiness. Happiness is the key to success. If you love what you are doing, you will be successful." - Albert Schweitzer

"The future belongs to those who believe in the beauty of their dreams." - Eleanor Roosevelt

Sharing the activities held in June 2025 and the activities to be held in July 2025. Please plan to participate in all the events and support us.

Wishing you and your family a joyful and meaningful CA Day!

With Warm Regards,
CA. Sathish R.
Chairman

Inside

CPE Hours Generated Monthwise 2025

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
-	22	52	56	64	64						

Total CPE Hours Generated for the Year 2025

258*

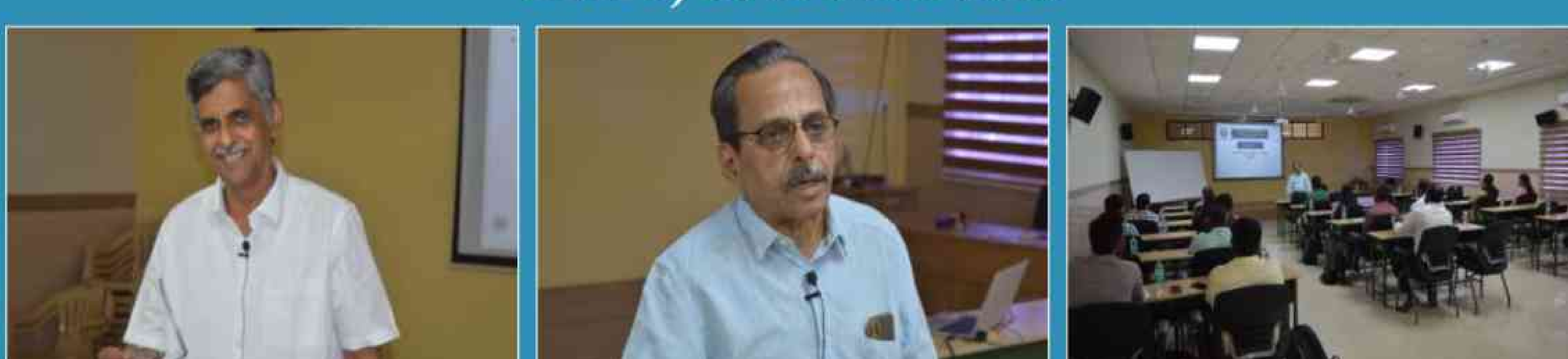
*Including of 112 hours of CPE Credit generated through Certificate Courses

ONE DAY CPE SEMINAR

CPE SEMINAR AT POLLACHI

WEEK LONG REFERESHER COURSE

DISA JUNE MONTH



NOTICE

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

COIMBATORE BRANCH (SIRC)

ICAI Bhawan, No. 44 & 45, Mettupalayam Road, Thudiyalur, Coimbatore - 641 034

NOTICE OF THE 64th ANNUAL GENERAL MEETING

Notice is hereby given that the 64th Annual General Meeting of the branch will be held on Saturday, July 19, 2025 at 05.00 PM at ICAI Bhawan, No.08, D.B. Road, R.S. Puram, Coimbatore - 641 002 to transact the following businesses:

1. To receive, consider and adopt the Annual Report of the Managing Committee for the year ended 31st March, 2025
2. To receive, consider and adopt the Audited Balance Sheet as at 31st March, 2025 and Income & Expenditure Account for the year ended on that date; and
3. Any other subject that may be brought before the meeting with the permission of the Chairman.

by the Order of the Managing Committee
Sd/
CA. Thangavel M.
Secretary

Place : Coimbatore
Date : 26-06-2025

GOPALAIYER AND SUBRAMANIAN
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Council of the Institute of Chartered Accountants of India

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Coimbatore Branch of the Institute of Chartered Accountants of India ("the Branch"), which comprise the Balance Sheet as at March 31st 2025 and the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying financial statements are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Branch as at March 31, 2025, its deficit for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued 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 Institute in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the Chartered Accountants Act, 1949 that give a true and fair view of the state of affairs, financial performance and cash flows of the Branch in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the Institute'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 the management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

No. 4, Guru Govind Singh Road, R.S. Puram, Coimbatore 641 002 Tel : 0422- 4500952 / 45009[illegible]
Email : gsaccounts@gopalaiyer.in Br : ● Chennai ● Tiruvallur

The management is responsible for overseeing the Institute's financial reporting process.

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 skepticism throughout the audit. We also:

- 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.
- Obtain an understanding of internal control relevant to the audit 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 Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the 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 Institute'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 Institute to cease to continue as a going concern.
- 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 the management 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.

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GOPALAIYER AND SUBRAMANIAN CHARTERED ACCOUNTANTS

We also provide the management 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

Further, we report that:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) In our opinion, proper books of account have been kept by the Branch so far as appears from our examination of those books;

c) Balance Sheet, and Statement of Income and Expenditure, dealt with by this Report are in agreement with the books of account.

For GOPALAIYER AND SUBRAMANIAN
Chartered Accountants
(Firm's Registration No.000960S)

Place of Signature: Coimbatore
Date: 15-05-2025

CA M. Venkatesh Prasath
Partner
Membership No.264906
UDIN: 25264906BMIWMP9192

GOPALAIYER AND SUBRAMANIAN CHARTERED ACCOUNTANTS

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, Thudiyalur, Coimbatore-641034
Income and Expenditure Account for the year ended 31st March 2025

(Amount in ₹)

	Particulars	Note	31 March 2025	31 March 2024
I	**Income**			
	(a) Donations & Grants	20	66,63,113	85,11,090
	(b) Fees from Rendering of Services	21	1,43,69,766	1,36,91,293
	(c) Sale of Publication & other Items	22	-	-
	(d) Income from Restricted funds	23	-	-
	(e) Other Income	24	10,31,779	8,06,829
	Total Income (I)		2,20,64,658	2,30,09,212
II	**Expenses:**			
	(a) Material consumed/distributed	25	-	-
	(b) Donations/contributions paid		-	-
	(c) Employee benefits expense	26	2,86,418	2,68,943
	(d) Depreciation and amortization expense	27	35,61,570	33,11,835
	(e) Expenses from Restricted funds	28	-	-
	(f) Other expenses	29	2,10,47,435	2,20,22,110
	Total Expenses (II)		2,48,95,423	2,56,02,888
III	**Excess of Income over Expenditure for the year before exceptional and extraordinary items (I- II)**		(28,30,765)	(25,93,676)
IV	Exceptional/Extraordinary items			
VI	**Excess of Income over Expenditure for the year [III - (IV + V)]**		(28,30,765)	(25,93,676)
	Appropriations Transfer to funds			
	a) Maintenance Fund		-	
	b) Donation received for building			
	c) Balance transferred to General Fund		(28,30,765)	(25,93,676)
	Total		(28,30,765)	(25,93,676)

The accompanying notes 1 to 29 are an integral part of the financial statements

For GOPALAIYER AND SUBRAMANIAN
Chartered Accountants (FRN 000960S)

M. Venkatesh Prasath - M.No. 264906
Partner

For Coimbatore Branch of SIRC of ICAI

Chairman / Vice Chairman   Secretary / Treasurer

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
ICAI Bhawan, Thudiyalur, Coimbatore-641034
Balance Sheet as at 31st March 2025

	Particulars	Note	31 March 2025	31 March 2024
I	**SOURCES OF FUNDS**			
	1 Funds			
	(a) Unrestricted Funds			
	i) General Fund	3	-1,08,39,686	-80,08,922
	ii) Designated/Earmarked Funds	4	44,54,980	43,90,474
	(b) Restricted Funds	5	-	-
			-63,84,706	-36,18,433
	2 Non-current liabilities			
	(a) Other long-term liabilities	6	-	-
	(b) Long-term provisions	7	-	-
			-	-
	3 Current liabilities			
	(a) Payables	8	3,23,814	18,49,756
	(b) Other current liabilities	9	9,97,44,371	9,88,06,129
	(c) Short-term provisions	7	-	-
			10,00,68,185	10,06,55,885
	Total		**9,36,83,480**	**9,70,37,437**
II	**APPLICATION OF FUNDS**			
	1 Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	10	7,24,18,351	7,21,06,031
	(ii) Intangible assets	11	-	-
	(iii) Capital work in progress	12 (a)	-	-
	(iv) Intangible asset under development	12 (b)	-	-
	(b) Non-current investments	13	1,31,48,707	1,45,44,663
	(c) Long Term Loans and Advances	14	-	-
	(d) Other Long-Term assets	15	-	-
			8,55,67,058	8,66,50,707
	2 Current assets			
	(a) Inventories	19	-	-
	(b) Receivables	16	58,27,260	84,25,846
	(c) Cash and bank balances	17	16,51,643	16,29,832
	(d) Short Term Loans and Advances	14	2,71,949	3,31,064
	(e) Other current assets	18	3,65,570	-
			81,16,422	1,03,86,742
	Total		**9,36,83,480**	**9,70,37,437**

Brief about the Unit of the Institute of Chartered Accountants of India
Summary of significant accounting policies
The accompanying notes 1 to 29 are an integral part of the financial statements

For GOPALAIYER AND SUBRAMANIAN
Chartered Accountants (FRN 000960S)

M. Venkatesh Prasath - M.No. 264906
Partner

For Coimbatore Branch of SIRC of ICAI

Chairman / Vice Chairman   Secretary / Treasurer

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March 2025

NOTE # 3 General Fund

(Amount in ₹)

Particulars	As at	General	Others	Total
Balance at the beginning of the year	**01.04.2024**	**(87,32,053)**	**7,23,132**	**(80,08,921)**
Add: Appropriation from Statement of Income and Expenditure		(28,30,765)		**(28,30,765)**
Transfer from / (to) General Fund, Other Funds		-	-	-
Transfer from / (to) Earmarked Funds		-	-	-
(Utilization)/Addition		-	-	-
Balances at the end of the period	**31.03.2025**	**(1,15,62,818)**	**7,23,132**	**(1,08,39,686)**

GOPALAIYER AND SUBRAMANIAN * CHARTERED ACCOUNTANTS, CBE-2 *

The Institute of Chartered Accountants of India Coimbatore Branch

NOTE # 4 Designated/Earmarked Funds

(Amount in ₹)

Particulars	As at	Infrastructure Fund	Research Funds	Accounting Research Building Fund	Other Funds	Total
Balance at the beginning of the year	**01.04.2024**	**29,71,517**	-	-	**14,18,957**	**43,90,474**
						-
Appropriation from Statement of Income and Expenditure		-				-
						-
Transfer from / (to) Reserves and Surplus		-	-	-	-	-
						-
Contribution received / Addition during the year			-	-	64,506	**64,506**
						-
Interest income during the year appropriated through Income and Expenditure		-	-	-	-	-
						-
Utilised during the year		-	-	-	-	-
						-
Balances at the end of the period	**31.03.2025**	**29,71,517**	-	-	**14,83,463**	**44,54,980**

GOPALAIYER AND SUBRAMANIAN * CHARTERED ACCOUNTANTS, CBE-2 *

The Institute of Chartered Accountants of India Coimbatore Branch

NOTE # 5 Restricted Funds

(Amount in ₹)

Particulars	As at	Medals and Prizes	Students Scholarship	Other Funds	Total
Balance at the beginning of the year	**01.04.2024**	-	-		-
	01.04.2023	-	-		-
Transfer from / (to) Reserves and Surplus		-	-		-
		-	-		-
Contribution received / Addition during the year		-	-		-
		-	-		-
Interest income during the year appropriated through Income and Expenditure		-	-		-
		-	-		-
Utilised during the year		-	-		-
		-	-		-
Balances at the end of the period	**31.03.2025**	-	-	-	-
	31.03.2024	-	-	-	-

GOPALAIYER AND SUBRAMANIAN * CHARTERED ACCOUNTANTS, CBE-2 *

The Institute of Chartered Accountants of India Coimbatore Branch

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March 2025

(Amount in ₹)

Note# 6 Other long-term liabilities	31 March 2025	31st March 2024
(a)		
(b)		
Total Other long-term liabilities	-	-

Note# 7 Provisions	Long term		Short term	
	31 March 2025	31st March 2024	31 March 2025	31st March 2024
(a) Provision for employee benefits				
(i)				
(b) Other provisions				
(i) Non Capital Expenditure (specify nature)			-	-
Total Provisions	-	-	-	-

Note# 8 Payables	31 March 2025	31st March 2024
(a) Total outstanding dues of micro, small and medium enterprises		
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	3,23,814	18,49,756
Total payables	3,23,814	18,49,756

Disclosure relating to suppliers registered under MSMED Act, 2006 based on the information available with the entity Company:

Particulars	31 March 2025	31st March 2024
(a) Amount remaining unpaid to any supplier at the end of each accounting year: Principal Interest		
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-

Note# 9 Other current liabilities	31 March 2025	31st March 2024
(A) Fees received in advance		
(i) Class room training fees		
a) ITT/ ADV ITT	-	-
b) GMCS	-	-
c) Orientation	-	-
(ii) Revisionary Classes	-	-
(iii) Seminar fees:	-	-
a) Members	-	-
b) Students	-	-
c) Non Members	-	-
(iv) Post Qualification Courses	-	-
(v) Certificate Courses	-	-
(vi) Sponsorship	-	-
(vii) Journal Subscription	-	-
(viii) Others	1,05,000	16,10,559
Sub-Total (A)	1,05,000	16,10,559
(B) Other liabilities		
(i) Payable for Capital Items	-	-
(ii) Provident fund and professional tax payable	-	-
(iii) Goods and Service tax payable	6,185	-
(iv) TDS payable	-	-
(v) Security and earnest money deposit	-	-
(vi) CABF/CASBF/SV Aiyer fund payable	-	-
(vii) Other payables		-
(viii Publication Current Account	-	-
(ix) Capital Grant Items		
(a) Building Grant	9,00,92,857	9,00,92,857
(b) Capital Grant	95,40,329	32,62,206
(c) Library Grant	-	-
(d) ITT Centre Grant	-	-
(e) Reading Room Grant	-	-
(f) Advance for Programs	-	-
Sub-Total (B)	9,97,44,371	9,33,55,063
Total Other current liabilities	9,98,49,371	9,49,65,622

GOPALAIYER AND SUBRAMANIAN * CHARTERED ACCOUNTANTS, CBE-2

The Institute of Chartered Accountants of India ★ Coimbatore Branch

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA-COIMBATORE BRANCH(SIRC)
Notes forming part of the Financial Statements for the year ended 31 March 2025

Note # 10 Property, Plant and Equipment

(Amount in ₹)

Particulars	TANGIBLE ASSETS											
	Freehold land	Lease hold land	Buildings	Computers	Office equipment	Furniture & Fixtures	Electrical Installations & Fittings	Vehicles	Library Books	lift	AIR CONDITIONERS	Total
Gross Block												
At 1 April 2024	2,31,94,761	-	5,12,53,730	34,67,330	40,25,943	86,85,835	1,20,05,718	1,32,112	2,11,338	14,54,758	41,04,328	10,85,35,853
Additions			-	30,95,000	4,94,227	1,17,750	9,322	-	25,908		1,72,484	39,14,691
Deductions/Adjustments			-	5,900	24,000	10,900		-				40,800
At 1 April 2023	2,31,94,761		5,12,53,730	34,67,330	33,99,777	75,31,707	1,19,06,249	1,32,112	2,08,924	14,54,758	36,58,929	10,62,08,277
Additions	-			-	6,26,166	11,68,628	99,469	-	2,414	-	4,45,399	23,42,076
Deductions/Adjustments	-			-	-	14,500	-		-	-	-	14,500
At 31 March 2025	**2,31,94,761**	**-**	**5,12,53,730**	**65,56,430**	**44,96,170**	**87,92,685**	**1,20,15,040**	**1,32,112**	**2,37,246**	**14,54,758**	**42,76,812**	**11,24,09,744**
At 31 March 2024	**2,31,94,761**	**-**	**5,12,53,730**	**34,67,330**	**40,25,943**	**86,85,835**	**1,20,05,718**	**1,32,112**	**2,11,338**	**14,54,758**	**41,04,328**	**10,85,35,853**
Depreciation/Adjustments												
Rate of Depreciation			**5%**	**60%**	**15%**	**10%**	**10%**	**20%**	**100%**	**10%**	**15%**	
At 1 April 2024	-	-	1,35,77,529	33,92,979	26,33,342	48,48,582	79,91,365	1,11,288	2,11,338	9,88,960	26,74,440	3,64,29,823
Additions			18,83,810	4,14,241	2,11,355	3,83,658	4,01,435	4,165	355	46,580	2,15,972	35,61,570
Deductions/Adjustments			-									
At 1 April 2023			1,15,94,571	32,81,450	24,80,214	44,71,745	75,50,201	1,06,082	2,08,924	9,37,205	24,87,582	3,31,17,974
Additions			19,82,958	1,11,529	1,53,128	3,76,837	4,41,164	5,206	2,414	51,755	1,86,858	33,11,849
Deductions/Adjustments									-		-	-
At 31 March 2025	**-**	**-**	**1,54,61,339**	**38,07,220**	**28,44,697**	**52,32,240**	**83,92,800**	**1,15,453**	**2,11,693**	**10,35,540**	**28,90,412**	**3,99,91,393**
At 31 March 2024	**-**	**-**	**1,35,77,529**	**33,92,979**	**26,33,342**	**48,48,582**	**79,91,365**	**1,11,288**	**2,11,338**	**9,88,960**	**26,74,440**	**3,64,29,823**
Net Block												
At 31 March 2025	**2,31,94,761**	**-**	**3,57,92,391**	**27,49,210**	**16,51,473**	**35,60,445**	**36,22,240**	**16,659**	**25,553**	**4,19,218**	**13,86,400**	**7,24,18,351**
At 31 March 2024	**2,31,94,761**	**-**	**3,76,76,201**	**74,351**	**13,92,601**	**38,37,253**	**40,14,353**	**20,824**	**-**	**4,65,798**	**14,29,888**	**7,21,06,030**

GOPALAIYER AND SUBRAMANIAN • CHARTERED ACCOUNTANTS, CBE-2

The Institute of Chartered Accountants of India ★ Coimbatore Branch

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March 2025

Note# 13 Investments (Amount in ₹)

Non Current Investments (valued at historical cost unless stated otherwise)	Face Value	31st March 2025 Units	31st March 2025 Book Value	31st March 2024 Units	31st March 2024 Book Value
(a) Fixed Deposits with original maturity of more than one year			1,31,48,707		1,45,44,663
			-		-
Total Non-Current Investments	-	-	**1,31,48,707**	-	**1,45,44,663**

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March 2025

(Amount in ₹)

Note# 14 Loans and advances	Long Term 31 March 2025	Long Term 31st March 2024	Short Term 31 March 2025	Short Term 31st March 2024
(a) Capital advances				
(i) Considered good				
(ii) Doubtful				
Sub-Total-(a)	-	-	-	-
(b) Loans and advances				
(i) Loans to staff	-	-	-	-
(ii) Advance to staff	-	-	-	-
(iv) Advance to other	-	-	-	-
Sub-Total-(b)	-	-	-	-
(c) Other loans and advances				
(i) Prepaid expenses	-	-	73,810	28,748
(ii) Tax deducted at source receivable			52,206	86,406
(iii) GST on advance receivable				-
(iv) GST input credit receivable			1,45,933	2,15,910
(v) Security Deposits	-	-		-
(vi) Balance with government authorities				
Sub-Total (c)	-	-	2,71,949	3,31,064
Total (a+b+c)	-	-	2,71,949	3,31,064

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March 2025

(Amount in ₹)

Note# 15 Other Long-Term assets	31 March 2025	31st March 2024
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	-	-
ii) Interest Accrued-Fixed Deposits with Banks	-	-
iii) Interest Accrued on Earmarked Funds	-	-
iv) Interest Accrued-Staff	-	-
(b) Interest accrued and due on deposits		
i) Interest Accrued-Investment		
ii) Interest Accrued-Fixed Deposits with Banks		
iii) Interest Accrued-Staff		
(c) Others		
Total	-	-

Note# 16 Receivables	31 March 2025	31st March 2024
(a) Donations/grants receivable	-	-
(b) Receivable from Customers	8,95,800	5,91,358
(c) Others		-
Less: Provision for doubtful receivables		-
(d) Currenct Account - Head office	49,31,460	78,34,488
(e) Staff Loan Control	-	-
	58,27,260	84,25,846
Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a) Secured Considered good	-	-
(b) Unsecured Considered good	-	-
(c) Doubtful	-	-
Less: Provision for doubtful receivables	-	-
	-	-
Total	58,27,260	84,25,846

Note# 17 Cash and Bank Balances	31 March 2025	31st March 2024
A Cash and cash equivalents		
(a) On current accounts		
(b) Cash credit account (Debit balance)		
(c) Fixed Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand		
(e) Cash on hand	7,434	1,284
Sub-Total (A)	7,434	1,284
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	14,83,463	14,18,957
(ii) Deposits with original maturity for more than 3 months but less than 12 months	-	-
(iii) Margin money or deposits under lien		
(iii) Cash at Bank	1,60,746	2,09,591
Sub-Total (B)	16,44,209	16,28,548
Total (A + B)	16,51,643	16,29,832

GOPALAIYER AND SUBRAMANIAN * CHARTERED ACCOUNTANTS, CBE-2 *

The Institute of Chartered Accountants of India
Coimbatore Branch

Note# 18 Other current assets	31 March 2025	31st March 2024
(a) Interest accrued but not due on deposits		
i) Interest Accrued-Investment	3,65,570	-
ii) Interest Accrued-Fixed Deposits with Banks	-	-
iii) Interest Accrued on Earmarked Funds	-	-
iv) Interest Accrued-Staff	-	-
(b) Interest accrued and due on deposits		
i) Interest Accrued-Investment		
ii) Interest Accrued-Fixed Deposits with Banks		
iii) Interest Accrued-Staff		
(c) Electronic Cash and Credit	-	-
Total	3,65,570	-

Note# 19 Inventories (at lower of cost and net realisable value)	31 March 2025	31st March 2024
(a) Publication & Study Materials	-	-
(b) Stationery & Stores	-	-
Total	-	-

GOPALAIYER AND SUBRAMANIAN * CHARTERED ACCOUNTANTS, CBE-2 *

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Coimbatore Branch

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March 2025

(Amount in ₹)

Note # 20 : Donations & Grants	31 March 2025	31st March 2024
i) Donations	-	-
ii) Revenue Grant	11,08,750	7,82,275
iii) Special Grant	-	-
iv) Adhoc Grant	-	-
v) BOS Related Grants Grant	27,38,134	26,58,450
vi) Members Program Grant	-	-
vii) Income Support	28,16,229	50,70,365
viii) Expense Support	-	-
Total	66,63,113	85,11,090

Note # 21 : Fees from rendering of services	31 March 2025	31st March 2024
i) Class Room Training :-		
I ITT & Adv ITT	30,21,525	30,13,675
II Orientation	24,63,500	24,29,000
III GMCS	30,09,500	28,92,500
ii) Revisionary Classes	7,08,151	4,55,401
iii) Students Association Fees		-
iv) E-Learning		-
v) Post Qualfication Courses		-
vi) Certificate Courses		-
vii) Campus Interview		-
viii) Seminar income :-		
I Members	41,44,238	37,90,292
II Students	10,20,852	9,86,950
III Non members	2,000	1,23,475
Total	1,43,69,766	1,36,91,293

Note # 22 : Sale of Publication & other Items	31 March 2025	31st March 2024
i) Publications	-	-
ii) Goods	-	-
iii) Journal :-		
I Members	-	-
II Students	-	-
iv) Scrap Items	-	-
Total	-	-

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March 2025

(Amount in ₹)

Note # 23 : Income from Restricted funds	31 March 2025	31st March 2024
i) Interest on Medal & prizes Funds	-	-
ii) Interest on Student Scholarship Funds	-	-
Total	-	-

Note # 24 : Other Income	31 March 2025	31st March 2024
a) Interest on Bank Deposit	10,28,113	8,04,829
b) Interest on Investment	-	-
c) Interest on Designated/Earmarked Funds :-		
i) Research Fund	-	-
ii) Accounting Research Building Fund	-	-
iii) Other Designated Funds	-	-
d) Interest on Staff Loan	-	-
e) Net gain on sale of investments	-	-
f) Advertisement Income	-	-
g) Election Income	-	-
h) Profit on sale of Fixed assets	-	-
i) Interest on Income Tax Refund	-	-
j) Provision no Longer required written back	-	-
k) Prior Period Income	-	-
l) Miscellaneous Income	3,666	2,000
Total	10,31,779	8,06,829

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March 2025

(Amount in ₹)

Note # 25 : Cost of goods sold	31 March 2025	31 March 2024
A) Materials consumed/distributed		
(i) Inventory at the beginning of the year		-
(ii) Add : Purchases during the year		
(iii) Less: Inventory at the end of the year		
Cost of raw material consumed (A)		-
B) Purchases of stock-in-trade		
(i) ...		
(ii) ...		
(iii) ...		
Total stock-in-trade (B)		-
C) Changes in inventories of finished goods, work in progress and stock-in trade		
I) Inventories at the beginning of the year:		
(i) Stock-in-trade		
(ii) Work in progress		
(iii) Finished goods		
Sub-Total-I		-
II) Inventories at the end of the year:		
(i) Stock-in-trade		
(ii) Work in progress		
(iii) Finished goods		
Sub-Total-II		-
(Increase)/decrease in inventories of finished goods, work-in- progress and stock-in-trade (C = I - II)		-
Total (A+B+C)		-

Note # 26 : Employee benefits expense	31 March 2025	31 March 2024
a) Salaries, wages, bonus and other allowances		-
b) Contribution to provident and other funds		-
c) Gratuity expenses		-
d) Staff welfare expenses	2,86,418	2,68,943
Total	2,86,418	2,68,943

Note # 27 : Depreciation and amortization expense	31 March 2025	31 March 2024
a) On tangible assets (Refer note 10)	35,61,573	33,11,385
b) On intangible assets (Refer note 11)		
Total	35,61,573	33,1[illegible],385

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
Notes forming part of the Financial Statements for the year ended 31st March 2025

(Amount in ₹)

Note # 28 : Expenses - Restricted funds	31 March 2025	31 March 2024
1 Medal & prizes Funds		-
2 Student Scholarship Funds		-
Total		-

Note # 29 : Other Expenses	31 March 2025	31 March 2024
1 Seminar Expenses		
i) Members	25,30,731	36,56,411
ii) Students	37,22,647	40,12,688
iii) Others	2,95,634	-
2 Class Room Training expenses		
i) ITT	34,17,183	30,35,437
ii) Orientation	14,79,269	12,03,968
iii) GMCS	18,47,181	13,82,214
iv) Others	7,89,242	
3 Revisionary Classes expenses	15,06,026	7,78,475
4 Meeting expenses	3,12,592	3,92,782
5 Office expenses	64,872	2,854
6 Power and Fuel		10,02,346
7 Repairs & Maintenance	11,42,971	30,76,268
8 Insurance		-
9 Rent, Rate & Taxes	22,96,795	20,51,623
10 Travelling & Conveyance	1,43,260	48,440
11 Auditor's remuneration	1,71,000	1,81,000
12 Printing and Stationery	1,20,194	70,372
13 Communication expenses	91,958	55,165
14 Legal and Professional Fees		81,270
15 Manpower & other services		-
16 Advertisement and Publicity		-
17 Bank Commission	9,779	5,907
18 Loss on sale of Property, Plant and Equipment		-
19 Loss on foreign exchange transactions (net)		-
20 Provision for Doubtful Debts		-
21 Internet & Web Maintenance Charges		-
22 Payments- Earmarked Funds:-		
i) Research Fund		-
ii) Accounting Research Building Fund		-
iii) Other Earmarked Funds		-
23 Reading Room expenses	3,80,400	
24 Merit Scholarship		-
25 Election expenses		-
26 GST expenses	6,85,296	6,58,794
27 Magazines & periodicals	41,404	34,470
28 Prior Period expenses		2,91,6[illegible]
Total	2,10,47,435	2,20,22,[illegible]10

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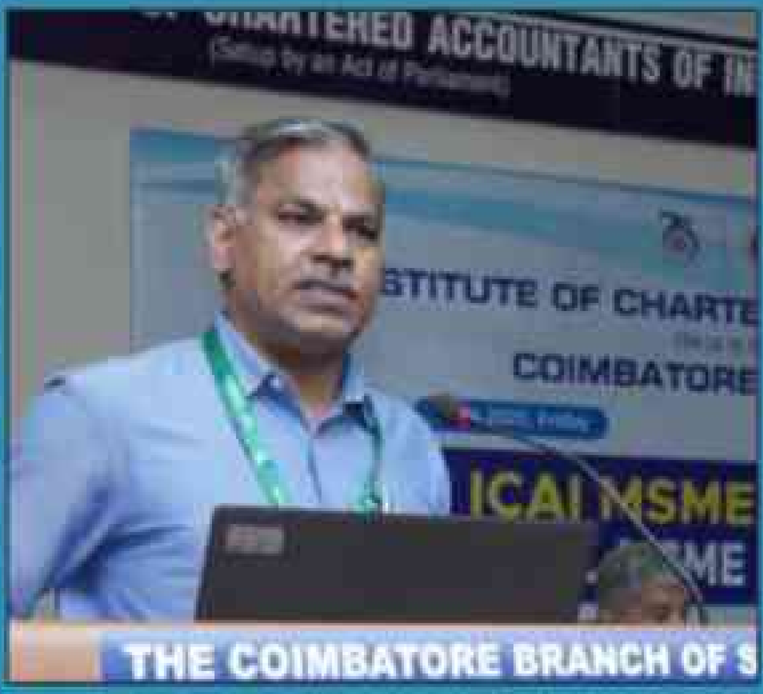
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CA DAY SPORTS



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COIMBATORE BRANCH (SIRC)

JUNE 2025 - CPE / NON-CPE EVENTS

S.No.	Date(s)	Program	CPE Credit	Venue
01	6th & 7th June 2025	**Residential Refresher Course - KKF**	10	KKF, Anaikatti, Coimbatore
02	9th, 10th & 11th June 2025	**Certificate Course on AI**	18	ICAI Bhawan, Thudiyalur
03	10th, 11th, 12th, 13th & 14th June-25	**Week-Long Refresher Course on ITR - 1 to 7**	10	ICAI Bhawan, R.S. Puram
04	14th June 2025	**Cricket Match between Members of Coimbatore Chapters of ICAI, ICSI & ICMAI.**	-	CIT College Ground, Coimbatore
05	14th June 2025	**CPE Seminar**	04	Pollachi
06	20th June 2025	**One Day CPE Seminar**	06	ICAI Bhawan, Thudiyalur
07	26th June 2025	**Financial Tax Literacy - Awareness Program** **Awareness Seminar & Street Play for Housewives** at Seva Bharathi, Coimbatore **Walkathon - CODISSIA to** Gitanjali Public School, Peelamedu, Coimbatore **Street Play for 11th & 12th Standard Students of Gitanjali Public School,** Peelamedu, Coimbatore **Seminar on Financial Tax Literacy Awareness for Students** **Quiz on Financial Tax Literacy Awareness for Students**		R.S. Puram Codissia Peelamedu
08	26th, 27th, 28th & 29th June 2025	**Information Systems Audit - Practical Training Classes**	10	ICAI Bhawan, Thudiyalur
09	27th June 2025	**World MSME Day - One day Seminar**	06	ICAI Bhawan, Thudiyalur
10	28th June 2025	**Indoor Games for Members** (As part of CA Day Celebrations)	-	Cosmopolitan Club, Race Course, Coimbatore

CA. Sathish R.
Chairman

CA. S. Rajesh
Ex. Officio Member

CA. Thangavel M.
Secretary

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Set up by an Act of Parliament)

COIMBATORE BRANCH (SIRC)

JULY 2025 - CPE / NON-CPE EVENTS

S. No.	Date(s)	Program	CPE Credit	Venue
01	1st July 2025	**77th CA Day Celebrations** - Cyclothon - ICAI Flag Hoisting - Blood Donation Camp - Free Health Check Camp - Felicitations - Cultural & Entertainment events	-	ICAI Bhawan R. S. Puram ICAI Bhawan Thudiyalur Gaarlandz Coimbatore
02	4th July 2025	One Day CPE Seminar at Coonoor	06	Coonoor Club, Coonoor
03	4th & 5th July 2025	DISA Practical Training Classes	05	ICAI Bhawan Thudiyalur
04	5th & 6th July 2025	Residential Refresher Course at Palani	10	Hotel SR Palani
05	10th, 11th, 12th & 13th July 2025	DISA Practical Training Classes	10	ICAI Bhawan Thudiyalur
06	12th July 2025	One Day CPE Seminar	06	ICAI Bhawan Thudiyalur
07	15th July 2025	CPE Seminar	03	ICAI Bhawan R.S.Puram
08	17th July 2025	CPE Seminar	02	ICAI Bhawan R.S.Puram
09	18th & 19th July 2025	DISA Practical Training Classes	05	ICAI Bhawan Thudiyalur
10	19th July 2025	CPE Workshop	03	ICAI Bhawan R. S. Puram
11	19th July 2025	Annual General Meeting (05.00 PM)	-	ICAI Bhawan R. S. Puram
12	24th July 2025	CPE Seminar	03	ICAI Bhawan R.S.Puram
13	25th & 26th July 2025	Residential Refresher Course at Kutraalam (Courtallam)	8	Kutraalam (Courtallam)
14	31st July 2025	CPE Seminar	03	ICAI Bhawan R.S.Puram

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