

PALLUYIR TRUST FOR NATURE EDUCATION AND RESEARCH

பல்லுயிர் சூழல் கல்வி மற்றும் ஆராய்ச்சி அறக்கட்டளை

Working towards a society grounded in ecological and human values

ANNUAL REPORT

2024-2025











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NOTE FROM THE MANAGING TRUSTEE

Some months ago, I was approached by an elderly neighbour. Having seen the Palluyir Trust's work headlined in the day's newspaper—'Nature Based Learning Breaking Ground in Tamil Nadu,' said The New Indian Express—he wished to offer his congratulations. I thanked him. He asked what exactly it is that we do, and I explained: we guide, inform, and teach thousands of school children and the public about Chennai's ecologies and wildernesses, with the aim of invoking profound society-wide passion for our wetlands, parks, beaches, trees, insects, birds and our entire extended family of life. We also scientifically and legally advocate to protect the city's remaining wild spaces. Our aim is a cultural revolution, I shared, which steers society towards ecocentric values. He listened attentively, then spoke.

"Good, good," he said. "But you're still young. Don't waste your life. You can still prepare and write the UPSC exam."

For all ten of us nature educators who make up the Palluyir Trust, such encounters are commonplace. In a cultural economy which emphasises individualised success and acquisition, the work which we and others like us do—work rooted in an ethos of mutual care, collective action, cultural reimagination—is seen as frivolous, unimportant. It's only long-belatedly, after decades of such regenerative labour yields sea-changes in collective wellbeing, that such work is accorded dignity and unqualified celebration.

These mindsets extend, unfortunately, to funding bodies. Education work, though undoubtedly essential for long-term socio-cultural change, is often deemed too 'intangible' and too 'slow' to fund. We've encountered funders who more easily lend their support to quick, visible activities—single drives of tree-planting, beach cleaning, public beautification—despite those actions being limited in their lasting impact. We urgently need funding bodies to understand that upstream engagement is intangible, slow but deep, and cannot be scaled up on a whim.

Change is inevitable, and we're lucky to be reminded of this fact often through our work: in parents who wake early on Sundays to bring their children on pollinator-awareness walks and then start advocating safe-food in their neighborhoods; in teenagers who, session by session, have become so passionate about Chennai's wetlands that so many reach out to us seeking guidance on how to make this a full-time career; in the middle grade kids in Greater Chennai Corporation who have become experts and advocates of trees and birds in their campuses, and the older elementary children of Abacus Montessori School who are keen to learn how to show solidarity for the fisher-struggle at Nochikuppam.

I'm extremely happy and fulfilled about what the Palluyir team has achieved this year. We've reached over 2600 people, creating a lasting and meaningful difference in their lives. Our thrust this year on our public walk programme has been on food security, the importance of insects and the violence of pesticide. We did a series of pollinator walks for schools, to connect children with the small beings around us which make our food, while constantly emphasizing their decline and what we can do. We also created an Ant field guide and a Wasp field guide for Chennai, emphasizing the role of soil organisms and natural predators for our own health. These are robust additions to our growing digital library of freely available field guides, course modules, and nature-based activity guides.

Through the coming year, we remain focused on the vision which has driven us for 4 years thus far: a city and culture in which every child has access to nature-based education and can grow up experiencing, even if briefly, formative connections with the life around us. We work hard with the hopes, in some years, of living in a city shaped by these children, hoping they've grown into adults who understand deeply that our own existence is utterly dependent on, only made possible by, the more-than-human which surrounds us.

Suggestions of plans and strategies are welcome.

Warm Regards,

Yuvan Aves

Managing Trustee

Palluyir Trust for Nature Education and Research

9 August 2025











MEET OUR TRUSTEES





Vijaya Kumar (Trustee)



L Margaret (Trustee, Legal Advisor)



MEET OUR TEAM



Jomi Jose (Nature Educator)



Claudia Pinheiro (Nature Educator)



Kanishka P (Nature Educator)



Gowtham M (Nature Educator)



Aravind Selvam (Nature Educator)



Hemavathi P (Nature Educator)



Sri P (Illustrator, Nature Educator)



Karunya Baskar (Nature Educator, Illustrator)



MEET OUR SUPPORTERS









MEET OUR PARTNERS













PALLUYIR IN THE PRESS



Nature-based learning sparks curiosity among students of Greater Chennai Corporation-run schools

Nature-based learning programme in Chennai schools boosts curiosity, critical thinking, and affinity for nature among students.

77 The Hindu Jul 14, 2024



Go on an ant walk in Chennai

Discover the fascinating world of ants in Chennai with Palluyir Trust's handbook, offering insights into 34 species.

The Hindu Feb 28



Hey, that's an idli ant. Don't chutney it! | Chennai News Times of India

Bug lovers are leading ant walks through parks and gardens so they don't miss or squish the teeny world crawling by.

The Times of India



Chennai joins global City Nature Challenge to spotlight urban biodiversity

Discover Chennai's urban biodiversity through the City Nature Challenge, where residents document flora and fauna to raise awareness.

The Hindu/Apr 25





Is a River Alive? by Robert Macfarlane review – streams of consciousness

An impassioned plea to save our rivers combines poetry and adventure

The Guardian Apr 28

The following is the impact overview for the year 2024-25, highlighting the total number of people engaged across the board

595 Public

186
Teachers

Direct Impact

Engaging with people on the ground through walks and sessions

1852 Children

Total
2633
People

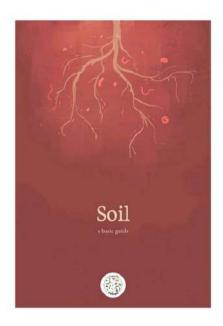






NATURE EDUCATION CURRICULUM

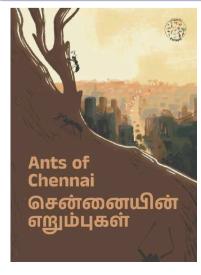
SOIL - A BASIC GUIDE





Common Wasps of Chennai is a beginner's field guide to the diversity of wasps one can spot in Chennai city. Covering over 40 species from 15 different families, this book throws light on the distinctly fascinating and possibly peculiar lives of creatures that constantly surround us, yet remain hidden under the hustle and bustle of our noisy lives. The book is primarily a visual guide, featuring pictures of each species and short blurbs about the families they come from.

ANTS OF CHENNAL





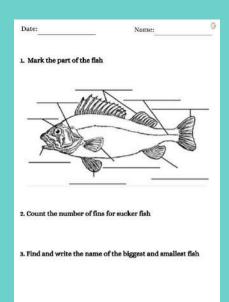
As part of the *Soil Module*, we have released the Soil guide which serves to underscore the criticality of soil as a living medium, from birthing all terrestrial habitats to being an ecosystem by itself. This beginner-friendly guide is chock-full of visually rich elements, consisting of several segments - a Soil Bingo, *Common Soil Organisms and Soil Health Indicators* posters, etc.,

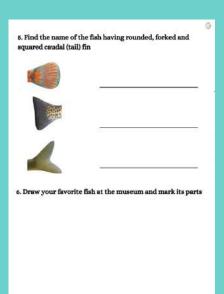
COMMON WASPS OF CHENNAI





The *Ants of Chennai* field guide, featuring 34 different species of ants commonly seen in and around Chennai, a visually engaging guide that serves to encourage people to appreciate the myrmecological diversity in the city and a ready reckoner for anyone looking to get started on ant identification.









TY SHEETS & WILDERNESS **CARD GAME**





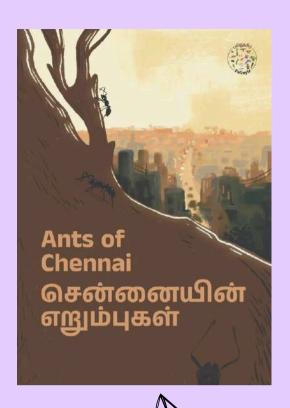








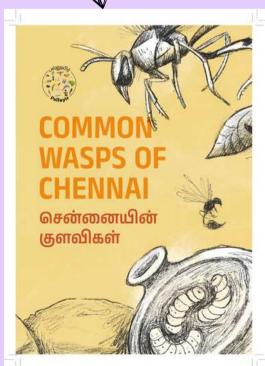






POSTERS, BINGOS & GUIDES





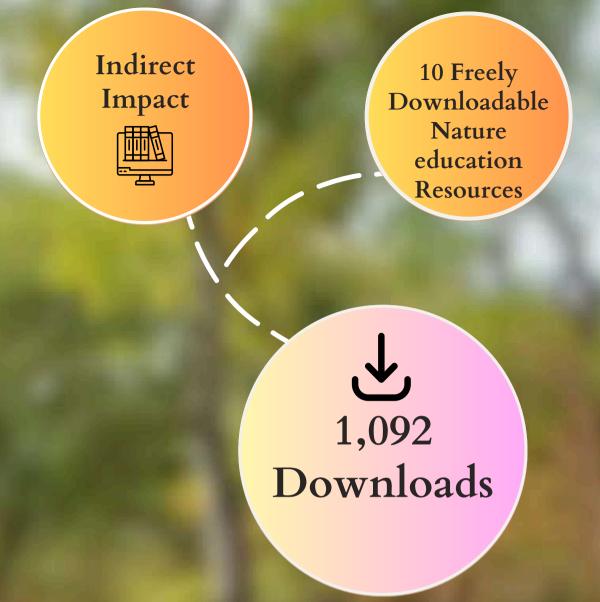




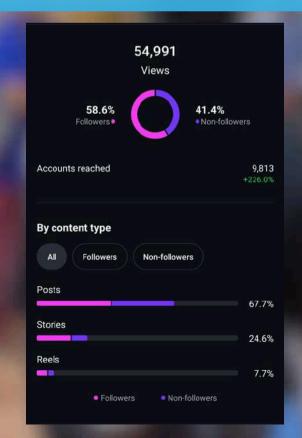
BIRD CHARTS

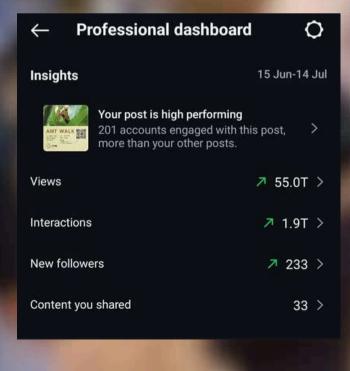






SOCIAL MEDIA OUTREACH & IMPACT







LOCAL NATURE-BASED LEARNING PROGRAMME



TIMELINE: July 2024 - March 2025

In partnership with the Greater Chennai Corporation, the program ran in 6 government schools.

- 蹦 9 Months 67 Sessions
- 6 Government Schools: Grade 7
- () 1.5 Hours each
- 08 Nature Educators



Robinson Park

7, Chennai High School, 57******

Old washermanpet

Chennai Urdu High School 49 🇱

ndependence Day Park

Chennai Girls Higher Secondary School, 39

Chennai Boys Higher Secondary School, 13

Corporation Park, Beasant Nagar

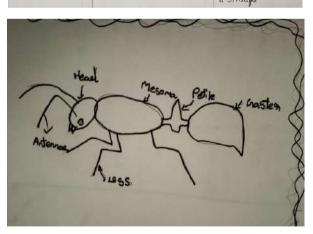
Chennai Middle School, 45

Kalakshetra Colony

Chennai Middle School, 78 🏗
Jaladianpet

HIGHLIGHTS

Long Name	deaf Shape	nerription
Roumegranals	Ovata	I have this Plant in my house
Rain true	Ovata	I like this flower and in my classive
115mv	Ovob	have anyone Inmy grope who take have this flower she is Luty
Mango	Lanceolate	The ome puils
Fise Ashoke	Manata	this plant is grown
Morrie	doct shape	this plant is growing



Name	COLOUR	Description
) Ant (Black ant)	Black —	wet place
2)	Red and black	Bug size — This is on the lea
3) Earthworm	light bnown	Thus was very slim. This under t
4) Ant (Red art)	Red	soil soil
の生性は	Red and black	This is on the
6) தரையான்	Brown The Trans	This was train
7) # (Will milliposele)	White and arrive	this was a they

- In all schools, students requested an increase in the frequency of sessions.
- During the activity, students' observation skills could be seen distinctly improving, as is noticeable in their journals.
- Students' conservation attitude and connection towards nature have improved.
- Students were able to enhance their critical thinking skills via nature observation and form concrete connections between nature learning and scientific concepts.
- Visiting Vedanthangal was a first-time experience for most students. They were pleased to watch breeding water birds and thoroughly enjoyed being there.
 Students were also very interactive and curious about bird behavior.
- Playing the Wilderness Card Game helped them understand the different ecosystems of Chennai in a fun and engaging way.
- The teachers showed interest and involvement in several of the activities.
- We were able to observe a great improvement in most students' language skills and ability to perceive nature, through the analysis of data obtained through baseline and endline surveys conducted and direct one-to-one engagement.

In the future, implementing a Teacher Training Program would immensely benefit the project and the outcomes it hopes to achieve.



LOCAL NATURE-BASED LEARNING PROGRAMME

OUR ACTIVITIES



FIRST TERM



- **1. Baseline Survey** to understand pre- and post-intervention changes in students, and **Thiran Thedal (People's Scavenger Hunt),** an icebreaker activity.
- **2. Tree Walk** to acquaint students with the local ecology, and cultivate nature-connectedness.
- **3. Soil Organisms Around Us** to understand the importance of soil and the role of soil organisms, their habitat, and behavior.
- **4. Ant Watch** to acquaint students with simple nature journaling techniques and increase their observation skills.

SECOND TERM



- **1. I Notice, I Wonder, It Reminds Me Of,** an activity designed to instill a sense of fascination and appreciation for nature among students.
- **2. Nature Senses,** a multisensorial activity to help them feel and understand nature through the use of senses.
- **3. Frog Calls of Chennai** to increase students' listening skills, identify calls of local frog species, and improve language skills.

THIRD TERM



- **1. Bird Calls -** to increase students' listening skills, identify birds through calls, and to improve descriptive writing skills.
- **2. Wilderness Card Game -** an attempt at gamification of the learning process to help students understand the ecology of Chennai.
- **3.Vedanthangal Bird Trip -** to help students understand the importance of wetlands, learn about common water birds, their behavior, and names.
- **4. Endline Feedback Survey-** to analyse students' level of engagement their preferences and aversions across all sessions conducted.
- **5. Distribution of resource materials -** students were provided complimentary guides and posters to inculcate the habit of observing the environment and local ecology.

Feedback from Students



"I liked to learn about nature, I am happy when I teach what I learnt to my friends in the neighbourhood and to my brother and sister."

- Keerthana S, Grade 7

"I like all the classes, I like Vedanthangal because its my first time seeing birds through binoculars I enjoyed the trip." -Gokul, Grade 7





"I love the way you teach, You taught us everything in a kind manner. We are waiting for you all when your session will come. Thank you for teaching about nature to us."

- Varsha V, Grade 7

"I liked the subjects taken, I liked the teachers and please continue these sessions for us. Thank you."

-Ragavi D, Grade 7



ABACUS PROGRAM



FARM. ENVIRONMENT AND SOCIETY

This year in the school-wide Farm, Environment and Society programme, we have consciously worked on certain thrust areas - while also navigating the best way to collaborate between the Palluyir team and Abacus staff body.





Our prime areas of focus have been -

- Creating new materials in consultation with teachers to widen the scope of nature-based learning on school campus as well as the farm and holding ESEI sessions for teachers to help them align their curriculum with the Local Nature-based Learning framework.
- To facilitate making the nature-based learning philosophy part of the school culture and practice, rather than allowing it to purely be expert-dependent, which meant co-anchoring of sessions by Abacus teachers and Palluyir staff, and in some cases coevolving/training Abacus teachers to run sessions on their own.
- For Primary and Elementary Students, sensory and observational modules were held Frog calls, Tree Bark Survey, Seed module, etc., For senior students, on the other hand, exploring their relationship with the larger society by exploring village resource management, rural planning, investigating other ways of life and livelihoods, class/caste sociopolitics, etc., was facilitated.

QUEST PROGRAM



Quest is an unschooling project that promotes self-directed learning. We, at Palluyir, work to integrate nature education into their learning model and help them connect with nature via nature education sessions facilitated year-round through a wide range of structured indoor and outdoor learning activities.





Objectives:

- To help learners foster a deeper connection with nature by way of mindful observation, exploration, and learning in outdoor environments through each of the sessions facilitated.
- To help them develop environmental stewardship, build curiosity, and forge a stronger bond with the local ecology and nature around.

Sessions conducted over the past year:
Leaf Adaptations (outdoor),
Vedanthangal Trip (outdoor), Wilderness
Card Game (indoor), Insect Calls
(indoor), Shore Walk in Thiruvanmiyur
(outdoor), Artivism Module (indoor).





TEACHER TRAINING AT IMSC

The Teacher Training program is a collaboration with the SCERT at the Institute of Mathematical Sciences - introducing teachers to Local Nature-based Curriculum. This project aims to develop a Teacher Training program around Nature-based learning and explore its potential for implementation and integration into conventional curricular frameworks.

We have held training sessions and workshops for teachers to help them understand and explore the curricular relevance of Nature-based learning and to help facilitate the implementation of the same in their everyday classroom teaching practice. We have organized sessions around the role of ants in soil, as part of the Soil Module, Pollination and Pollinators, and a Tree walk, engaging about 60 GCC school teachers. The primary aim of the Ant session was to orient the teachers about ant anatomy, the role of ants in the ecosystem, and the local names of different species found in the city. The session on pollinators was organized to inspire an appreciation for all pollinators by recognizing their cruciality in pollination and food production. And the tree walk — a guided tour of common tree species found in and around Chennai, to help them identify local trees, and understand their cultural significance.

Post-session discussions are held to exchange ideas and potential ways to seamlessly incorporate these modules into classroom learning practice, as well as to address the challenges involved.





We did a soil module for about 40 teachers from different GCC schools, talking about potential modules around soil they can use in their classes, challenges they might face and brainstormed new module ideas.

Soil Module at IMSc

We did a tree walk for 30+ GCC teachers at IMSc, a guided tour of common species around Chennai, how to identify them and explore potential stories. We later discussed ideas/potential challenges on how to take this as a module back to their schools.



Tree Walk at IMSc



A half-a-day teacher training session for SCERT teachers around pollination and local pollinators was held at IMSc.

Pollinator Walk at IMSc



PUBLIC ENGAGEMENT

ANT WALK AT STELLA MARIS COLLEGE

We anchored a walk around ants on SMC Campus for students of the Zoology Department- orienting them about ant anatomy and trophic cascade and exploring the various ant species found on campus.



TREE WALK

We conducted a tree walk for members of the public at the Secretariat Park, exploring the common species of trees that Chennai houses.

WASP WALK

We facilitated a public wasp walk, talking about the various species of wasps found in and around Chennai - a highly antagonized & misunderstood species - talking about their roles as pollinators and as biological pest control, identifying various species and their varied life cycles.





WILDFLOWER WALK AT PACHAMALAI

We facilitated a public walk at Pachaimalai for about 25 participants, helping them appreciate the wildflowers and their associated pollinators on the hillock. Complimentary wildflower guides were also distributed to everyone.

BIRDWATCHING AT VEDANTHANGAL

We facilitated a bird walk for Freshworks' employees at the Vedanthangal Bird Sanctuary, an excellent place to begin birding as it allows for the observation of birds up close, making it possible to appreciate their behaviors and characteristics in detail.





POLLINATOR WALK AT SIRUSERI

We anchored a wildflower-cumpollinator walk around the Siruseri lake for the public, exploring different flower structures and the pollination mechanisms of our ecosystems' pollinators, whilst highlighting the impact of habitat loss, harmful effects of pesticide use, and ways and means to conserve these indispensable ecosystem regulators.



WILDFLOWER WALK

We facilitated a wildflower walk for students and teachers from Scindia School in Gwalior to encourage students to take up projects and studies around wildflowers.



TREE WALK

We took about 20 students from Thiruninravur school on a tree walk, introducing them to the local tree species of Chennai.

ANT WALK AT IMSc

A public ant walk was conducted at IMSc for about 20 people, helping them use our Ant Guide booklet and identify about 10 species of ants on IMSc campus. Ant guides were distributed to all participants during the walk.



ANT WALK

As part of our Ant
Guide release, we
conducted an Ant walk
for members of the
public at Pachamalai
Hill, exploring the
common species of
ants found in and
around the region.

SHORE WALK

We took employees of
Freshworks on a shore walk,
helping them understand
how the beach can be more
than just a place of
recreation. Through the
walk, we gave them a
glimpse of the vast array of
life forms the coast holds
and helped them identify
the species using the Coastal
Fauna Guide.





Pollinator Walks at Siruseri for The School, KFI

Pollinator walks for 2 batches of students from KFI's The School were held around the Siruseri lake.

We guided the students on how to identify wildflowers, helped them understand their pollination mechanisms, potential pollinators that can pollinate them and the threats facing pollinators and how that affects our food security.

We took school students from
Kozhikode on a coastal walk, introducing them to the rich coastal faunal diversity found along the
Malabar coast.



Coastal Walk For Little Daffodils in Kozhikode



Birdwatching at Vedanthangal for The Valley School, KFI

We conducted a session on wetland birds for students from The Valley School at the Vedanthangal Bird Sanctuary.



WASP WALKS FOR THE MADRAS NATURALISTS' SOCIETY AT TS, ADYAR

We hosted two wasp walks for members of the MNS at the Theosophical Society, Adyar. We explored the wasp diversity on the premises, helping participants develop a sense of appreciation for these deeply misconceived creatures, untangling their intriguing way of life, and highlighting the crucial role they play in our ecosystem sustenance. We also underscored their remarkable diversity in lesser-explored urban habitats and our collective responsibility in protecting and conserving these awe-inspiring beings and the places they call home.





URBAN WILDERNESS WALKS

Urban Wilderness Walks is a one-of-a-kind internship offered by the Madras Naturalists' Society (MNS) to college students from the Life sciences. This program, facilitated by Yuvan Aves, is designed to encourage students to look at their neighborhoods with a renewed sense of appreciation for urban biodiversity and to become ardent advocates for the wilderness around their neighborhoods.

Palluyir offered material support to the interns to enhance the facilitation of the program — field guides, posters, bingo sheets, survey sheets and several allied resources were provided to help equip the interns with necessary aids to enhance their observation skills and to ensure increased receptivity. These pedagogical implements were also utilized by the interns to facilitate generic and themed nature walks that they spearheaded as part of the internship.







We began the Urban Wilderness Walks Internship (in collaboration with the Madras Naturalists' Society) for the 5th Batch in September 2024. The introductory session was held at Semmozhi Poonga, followed by a series of sessions in multiple bio-hotspots in and around the city. We also have an ongoing project, a collaboration with Pudiyador, wherein we organize periodic nature education sessions for kids from all walks of life.

Shell walk





On 7 April 2025 I conducted my walk between 4:30pm to 5:40pm at Thiruvanmuyar beach. My shell walk was about identifying the shells and what kind of organisms live within it I also explain the participants the negative affects of human civilisation development and how it affects the sea they understood it and were surprised to know the cause and they were also very interactive by asking questions or identifying the shell using the manual which I took with me as a guide they even asked me questions on how can we differentiate shells of different species and was very glad to answer them they also asked other questions like why does the shell lose it colour? How does these shell creatures contribute to our ecosystem?

I also conducted a small activity to help them more on identifying the shells and they seemed to enjoy the activity and were finding the shells given in the activity page and they also found new shell which we used the manual to identify and I also handed out small gifts to them after the activity.

Snippets from walk reports by UWW Interns



ANT WALK

-NITHILA AND YASHWINI

Report: Themed Walk on Ants

Location: College Road Park, Opposite Women's Christian College (WCC), Nungambakkam

Time: Around 1:00 PM,

April 7th 2025

The themed walk on ants was held at College Road Park, located opposite Women's Christian College, Nungambakkam. The event began around 1:00 PM and was attended by a group of students from WCC.

The walk was aimed at observing and understanding the behavior, movement, and

variety of ant species found in a natural setting. The park's shaded paths and quiet corners provided the perfect space for exploration. Students were guided by Nithila and Yashwini, who gave simple explanations about ant life and helped identify different species during the walk.



Participants moved around the park observing ant trails, noting how ants communicate and carry food, and discussing interesting patterns in their behavior. A few species such as the Big Headed Ant and Carpenter Ant were spotted during the session.

To keep the session interactive and engaging, a crossword puzzle based on ants was conducted after the walk. It included clues related to ant body parts, common

Overall, with five participants, the walk turned out to be a fun and informative experience, giving students a chance to observe and appreciate the tiny but fascinating world of ants.













CITY NATURE CHALLENGE





City Nature Challenge is a global citizen science event organized annually to record and document biodiversity found in one's neighborhood. This challenge is conducted to encourage the public to become more nature-aware and to instill a sense of environmental stewardship in them.

We coordinated Chennai's City Nature Challenge 2025 for the third consecutive year, encouraging several people to observe and document as many species as possible as part of the challenge. We had 63 people participate in the challenge this time, with two members securing top positions on the overall leaderboard for the country.







ADVOCACY WORK

Kodungaiyur Survey

We surveyed the Sathangadu Wetland, proposed for a waste-to-energy incinerator plant, and found it be a safe haven for water and migratory birds, including threatened species like the Spot-billed Pelican and Painted Stork. Many protected species of birds migrate here from Russia and Central Asia, rendering the wetland all the more indispensable. The wetland's ability to support a healthy avian diversity is indicative of rich aquatic biodiversity. It also serves as a crucial water source and flood buffer for locals residing in the vicinity. In light of the aforementioned, we have recommended protecting and managing the wetland and exploring alternative waste solutions.





Kattupalli Survey

We carried out a biodiversity survey in Kattupalli where a new CNG plant has been proposed next to two villages nestled in sand dunes. The inhabitants of the villages are slated for relocation owing to the establishment of the gas plant. The results of our onground environmental assessment revealed the richness of biodiversity and the indispensability of the eco-region. Installation of a gas plant in the region would not only threaten the lives of the villagers but also prove detrimental to the biodiversity therein. The data and findings procured via the environmental survey were submitted to the relevant authorities, in the hope of tipping the scales in favor of people and nature.







Nandavanam Heritage Park

On 31st of December 2024, a team of four naturalists from Palluyir Trust undertook a survey of the 3-kilometer coastal stretch proposed as the site for the Nandavanam Heritage Park by the Tamil Nadu Tourism Development Corporation. Through our survey, we were able to identify several eco-sensitive features of the region earmarked for the project, rendering the location highly unsuitable for the park. In addition, it serves as a major nesting ground for the Olive Ridley turtle. Taking into account the hydro-ecological and geological significance of the area, we have submitted a report urging to explore alternate sites for the project.





Parandur Survey

The Palluyir team surveyed five different locations within the site proposed for Chennai's greenfield airport in Parandur. Each site was either situated near a major water body or within the catchment area of the Cooum river, harboring robust plant, insect, and avian diversity. We were able to record 53 different species, suggesting that across different seasons, the number of species dependent upon the region could be orders of magnitude higher, given the vastness and hydro-ecological vibrance of the area, all of which serve to underscore the efforts needed to protect this biodiversity haven.









TEAM TALKS

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"Working at Palluyir has brought me immense joy. Learning constantly and developing a new NBL curriculum for children has been a very rewarding experience!"

-Aravind Selvam

77

"I love working with palluyir trust this is the place where I learned a lot more about nature in the aspect of earthly blessing. Working with Palluyir gave me an opportunity to know more about nature and the connect which we have with nature. Palluyir trust helped me to engage well with children. And that more belief will strengthen us in all ways possible!!"

- Hemavathi P

"

66

"It's a long term dream for me to work for environment and kids. And working with Palluyir turned my dreams into reality. Daily learnings, lots of exploration, like-minded people in team. Grateful for the opportunity."

- Kanishka P

71

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"An incredible amount of knowledge exchange happens here at Palluyir on a daily basis. I'm glad to be part of a space that encourages creative thinking, new ideas, and that each individual grow and learn at our own pace, and on our own terms."

-Karunya Baskar

77



PALLUYIR TRUST FOR NATURE EDUCATION AND RESEARCH

பல்லுயிர் சூழல் கல்வி மற்றும் ஆராய்ச்சி அறக்கட்டளை

Working towards a society grounded in ecological and human values

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FINANCIAL REPORT 2024-2025

Menon & Pai

Menon & Pai

Chartered Accountants, 30 (Old No. 12/4), Ashirwad Apartments, Puliyur First Lane, Trust Puram, Kodambakkam, Chennai - 600 024.

Tel : 24836117, 98400 20881 E-mail : admin@menonpai.com

INDEPENDENT AUDITORS' REPORT

To

The Trustees, Palluyir Trust

Opinion

We have audited the accompanying financial statements of Palluyir Trust, 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.

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

- In the case of Balance sheet, of the state of affairs of Palluyir Trust 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.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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 for the Audit of Financial Statements

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.

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

Partner

Mem. No. 225616

UDIN: 25225616BMINET8103

Chennai, 9th August 2025

No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

BALANCE SHEET AS AT 31ST MARCH 2025

SI. No.	Particulars	Notes	As at 31 st March 2025	As at 31 st March 2024
I	FUNDS AND LIABILITIES			
1	NPO Funds			
(a)	Restricted Funds			
	- Corpus Fund	3	63,000	63,000
(b)	Unrestricted Funds			
	- General Fund	4	15,21,379	6,49,390
2	Current liabilities			
	Other current liabilities	5	4,04,610	21,240
	Total		19,88,989	7,33,630
II.	ASSETS			
1	Non-current assets			
(a)	Fixed Asset			
	- Tangible & Intangible assets	6	80,058	92,314
2	Current assets			
(a)	Cash & Cash Equivalents	7	17,88,931	5,20,726
(b)	Short-term Loans and Advances	8	1,20,000	1,20,000
(c)	Other Current Assets	9	(6)	590
	Total		19,88,989	7,33,630

[&]quot;The Notes referred to above form an integral part of the accounts"

As per our report of even date attached

For Palluyir Trust

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

roi Palluyli Trust

Yuvadeeban Margaret Managing Trustee PALLUYIR TRUST

Plot No.32, Door No.5, Flat A, Sree Shakthi Jeyam Flats, Seshadripuram 1st Main Road, Velachery, Chennai - 600 042. Cell: 8838502767 CHENNAI 600 024

Kiran R

Mem. No. 225616

UDIN: 25225616BMINET8103

No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

SI. No.	Particulars	Notes	Year ended 31 st March 2025 ₹	Year ended 31 st March 2024 ₹
I	Income			
(a)	Unrestricted Funds			
	- Voluntary Contribution	10	44,08,897	28,43,302
II	Other Income	11	1,340	ě.
III	Total Income (I+II)		44,10,237	28,43,302
IV	Expenses			
(a)	Expenditure on charitable activities	12	29,39,615	28,83,735
(b)	Repairs & Maintenance	13	97,570	1,22,753
(c)	Administrative & General Expenses	14	4,54,098	2,59,126
(e)	Subscription & Registration expenses	15	17,085	20,037
(f)	Other expenses	16	17,624	24,656
(g)	Depreciation and amortisation Expenses	6	12,256	9,341
	Total Expenses (IV)		35,38,248	33,19,648
	Excess/(Deficit) of Income over Expenditure transferred to General Fund (III-IV)		8,71,989	(4,76,346)

[&]quot;The Notes referred to above form an integral part of the accounts"

As per our report of even date attached

For Palluyir Trust

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

Yuvadeeban Margaret Managing Trustee PALLUYIR TRUST
Plot No.32, Door No.5, Flat A,
Sree Shakthi Jeyam Flats,
Seshadripuram 1st Main Road, Velachery,
Chennai - 600 042. Cell: 8838502767

CHENNAI GOO 024

Kiran R Partner

Mem. No. 225616

UDIN: 25225616BMINET8103

No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

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

Particulars	10.000	Year ended 31 st March 2025		Year ended 31 st March 2024	
	₹	₹	₹	₹	
Receipts:					
Opening Balance:					
Cash & Cash Equivalents	5,20,726		12,14,332		
	X	5,20,726		12,14,332	
Voluntary Contribution	44,08,897		28,43,302		
Other Receipts	1,340	44,10,237		28,43,302	
Total Receipts		49,30,963		40,57,634	
Payments:					
Expenditure on charitable activities	26,21,615		28,52,613		
Administrative & General Expenses	4,85,708		4,17,947		
Subscription & Registration expenses	17,085		20,037		
Purchase of fixed assets			1,01,654		
Payment towards rental advance	8.		1,20,000		
Other Expenses	17,624		24,657		
		31,42,032		35,36,908	
Closing Balance:					
Cash & Cash Equivalents	37,185		20,674		
Savings Deposit Balances with Bank	1 1	1			
Fixed Deposit	17,51,746	17,88,931	5,00,052	5,20,726	
Total Payments		49,30,963		40,57,634	

As per our report of even date attached

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For Palluyir Trust

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

Managing Trustee

Yuvadeeban Margaret PALLUTIK 1805. Plot No.32, Door No.5, Flat A, Sree Shakthi Jeyam Flats,

Seshadripuram 1st Main Road, Velachery, Chennai - 600 042. Cell: 8838502767

Chennai, 9th August 2025

Kiran R

Partner

Mem. No. 225616

UDIN: 25225616BMINET8103

No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

NOTES FORMING PARTS OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. Background

Palluyir Trust For Nature Education And Research, a Trust registered under Section 12A(1)(ac)(i) and 80G of the Income Tax Act, 1961 vide certificate number AAETP8946JE20216, is engaged in working towards a society grounded in Ecological and Human Values by rendering services in the field of nature, environment, bio-diversity, ecological conservation, protection of environment and work for environment justice and social justice. Established in the year 2021, the Trust conducts internship, apprenticeship programmes, nature walks and also publishes journals.

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.

2.2 Fund recognition

a) Corpus Fund

Corpus funds are restricted fund, based on the purpose defined by the Donor.

b) General Fund

General fund includes Donation other than corpus 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.



No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

NOTES FORMING PARTS OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 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.** The balances of creditors, loans, advances, deposits etc. as shown in the Financial Statements as on 31.03.2025, are subject to confirmation.
- **2.9.** Corresponding figures for previous year presented have been regrouped, where necessary, to confirm to the current year's classification.

PALLUYIR TRUST

No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

Notes forming part of Financial Statements - (continued)

	As at	As at
Particulars	31st March 2025	31st March 2024
	₹	₹

NOTE - 3

Closing balance	63,000	63,000
Opening balance	63,000	63,000
Corpus Fund		

NOTE - 4

General Fund	C 40 200	11 25 726
Opening balance	6,49,390	11,25,736
Add: Excess/(Deficit) of Income over Expenditure	8,71,989	(4,76,346)
Closing balance	15,21,379	6,49,390

NOTE - 5

Total	4,04,610	21,240
Sundry Creditors	56,610	l#
Outstanding expenses	3,48,000	21,240
Other Current liabilities		

PALLUYIR TRUST



No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

Notes forming part of Financial Statements - (continued)

NOTE - 6

SI. No.	Particulars	Depn. Rate of (%)	Balance as on 01.04.2024	Additions / (Disposals) for the year FY 2024-25	Total as on 31.03.2025	Depreciation for the year 2024-25	Balance as on 31.03.2025
1.	Plant & Machinery	15%	60,489	-	60,489	9,073	51,416
2.	Furniture & Fixtures	10%	31,825	-	31,825	3,183	28,643
	Total Asset		92,314	8	92,314	12,256	80,058

PALLUYIR TRUST



No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

Notes forming part of Financial Statements - (continued)

	As at	As at
Particulars	31 st March 2025	31st March 2024
	₹	₹

NOTE - 7

Total	17,88,931	5,20,726
Indian Bank	17,51,746	5,00,052
Balances with Bank		
Cash on hand	37,185	20,674
Cash & Cash Equivalents		

NOTE - 8

Short-term Loans and Advances		
Rental Advance	1,20,000	1,20,000
Total	1,20,000	1,20,000

NOTE - 9

Other Current Assets		
Advance to vendors	-	590
Total	-	590

PALLUYIR TRUST



No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

Notes forming part of Financial Statements - (continued)

	Year ended	Year ended
Particulars	31 st March 2025	31st March 2024
	₹	₹

NOTE - 10

Voluntary Contribution			
General Donation	44,08,897	28,43,302	
Total	44,08,897	28,43,302	

NOTE - 11

Other Income		
Interest on Income Tax Refund	1,340	
Total	1,340	

NOTE - 12

Total	29,39,615	28,83,735
Project related expenses	17,550	100
Zoom subscription	15,002	18,388
Postage & Courier	2,827	6,329
Tarvelling & Conveyance	2,59,880	4,66,923
Honorarium expenses	24,80,000	19,53,700
Food expenses	15,688	64,977
Entry fee	4,245	2,074
Workshop Fee	1,000	23,900
Printing and stationery	1,17,470	2,99,289
Education Fee	25,953	48,155
Expenditure on charitable activities		

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PALLUYIR TRUST

No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

Notes forming part of Financial Statements - (continued)

	Year ended	Year ended
Particulars	31st March 2025	31st March 2024
	₹	₹

NOTE - 13

Total	97,570	1,22,753
Others	4,450	18,714
Software maintenance	16,149	8
Office maintenance	39,961	72,964
Car maintenance & Service	37,010	31,075
Repairs & Maintenance		

NOTE - 14

Total	4,54,098	2,59,126
Telephone & Internet expenses	23,418	18,812
Staff welfare	2,880	11,007
Rent	2,39,321	1,93,000
Audit Fees	23,600	21,240
Management services	1,59,300	8,850
Electricity Charges	4,606	-
Bank Charges	973	6,217
Administrative & General Expenses		

PALLUYIR TRUST



No. 32, Flat 5A, Sree Shakthi Flats, Seshadripuram, Velachery, Chennai - 600 042

Notes forming part of Financial Statements - (continued)

	Year ended	Year ended
Particulars	31st March 2025	31st March 2024
	₹	₹

NOTE - 15

Total	17,085	20,037
Registration fees	7,550	7,333
Books & Periodicals	9,535	6,114
Subscriptions	1	6,590
Subscription & Registration expenses		

NOTE - 16

Other expenses		
Vehicle insurance & Other expenses	17,624	24,656
Total	17,624	24,656

PALLUYIR TRUST











