



Audit Report

1. I have verified the Balance Sheet, The Income and Expenditure Account and the Receipts and Payments Accounts for the year ended **31.03.2021** of the **RURAL ORGANISATION FOR SOCIAL EDUCATION (ROSE) TRUST. PASUMAI KUDIL, 21, SELVA NAGAR, SIPCOT POST, PUDUKOTTAI DISTRICT – 622002, TAMILNADU, INDIA.** These financial statements are the responsibility of the management. My responsibility is to express an opinion on these financial statements based on my audit.
2. I have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
3. I Further report that:-
 - a) I have obtained all the information and explanation, which to the best of my knowledge and belief were necessary for the purpose of the audit.
 - b) In my opinion, proper books of accounts have been kept by the Trust, so far as it appears from my examination of those books.
 - c) The Balance sheet, the Income and Expenditure Account and Receipts and Payments account dealt with the report are in agreement with the books of accounts.
 - d) The accounts of the Trust has been maintained on cash basis.
 - e) In my opinion and to the best of our information and according to the explanations given to me the statements give a true and fair view.

Place : Tiruchirappalli

Date : 06.11.2021

UDIN; 21204386AAAFI3402



S.Paulraj,

Chartered Accountant
M.No.204386

Rural Organisation for Social Education (ROSE)
Pasumai Kudil, No.21, Selva Nagar, Sipcot Post, Pudukkottai - 622002

Consolidated Receipts and Payments Account for the year ended 31st March 2021

Receipts	Amount	Payments	Amount
Grants - FCRA	40,14,870.48	Project Expenditure	
Grant - Government	14,500.00	Revenue Expenditure	51,78,082.98
Other Grants	10,93,000.00	Capital Expenditure	2,34,249.00
Donation	59,353.10		
Receipt from main Object	1,84,783.00		
Bank Interest	13,774.00		
Advances	32,572.00		
Interest on IT refund	564.00		
Income tax refund	14,680.00		
	54,28,096.58		54,12,331.98
Opening Balance		Closing Balance	
Cash in Hand	9,780.18	Cash in Hand	18,747.18
Cash at PNB - 0100127264	16,319.39	PNB - 0100127264	25,066.99
Indian Bank - 478106048	36,385.50	CB - 8835101007303	21,368.00
Cash at PNB - 1148106	7,877.00	Indian Bank - 478106048	12,816.50
		PNB - 1148106	8,128.00
Total	54,98,458.65	Total	54,98,458.65

Consolidated Income and Expenditure Accounts for the year ended 31st March 2021.

Expenditure	Amount	Income	Amount
Project Expenditure		Grants - FCRA	40,14,870.48
Revenue Expenditure	51,78,082.98	Grant - Government	14,500.00
Depreciation	1,94,197.00	Other Grants	10,42,094.00
		Donation	59,353.10
		Receipt from main Object	1,84,783.00
		Bank Interest	1,680.00
		Interest on IT refund	564.00
		Excess of expenditure over Income	54,435.40
	53,72,279.98		53,72,279.98



Rural Organisation for Social Education (ROSE)
Pasumai Kudil, No.21, Selva Nagar, Sipcot Post, Pudukkottai - 622002


Consolidated Balance Sheet as on 31st March 2021.

Liabilities	Amount	Assets	Amount
Project Fund O/B	17,14,028.07	Fixed Assets	13,04,889.00
LESS :		Deposits and Advances	3,25,891.00
Escess of expenditure over income	(54,435.40)		
	16,59,592.67	Current Assets	
Advances	57,314.00	Cash in Hand	18,747.18
		PNB - 0100127264	25,066.99
		CB - 8835101007303	21,368.00
		Indian Bank - 478106048	12,816.50
		PNB - 1148106	8,128.00
	17,16,906.67		17,16,906.67

As per my report even date attached.

Place : Tiruchirappalli
Date : 06.11.2021




S. Paulraj, F.C.A.,
Chartered Accountant.
M.No. 204386

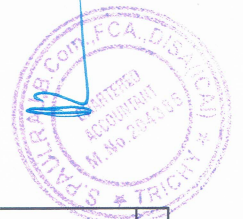
Rural Organisation for Social Education (ROSE)

Pasumai Kudil, No.21, Selva Nagar, Sipcot Post, Pudukkottai - 622002

Consolidated Receipts and Payments Account for the year ended 31st March 2021

Receipts	BMZ-CARET	Christine Aware	Antena	TASED	TDH Care T	Wishing Well	Miva/TDH	General Fund	Total
Grants - FCRA	19,03,344.48	1,68,534.00	4,27,000.00	8,40,000.00	6,75,992.00	-	-	14,500.00	40,14,870.48
Grant - Government								10,93,000.00	14,500.00
Other Grants								59,353.10	10,93,000.00
Donation								1,84,783.00	59,353.10
Receipt from main Object								1,680.00	1,84,783.00
Bank Interest	5,134.00	4,273.00		2,279.00	408.00			32,572.00	13,774.00
Advances								564.00	32,572.00
Interest on IT refund								14,680.00	564.00
Income tax refund									14,680.00
Opening Balance	19,08,478.48	1,72,807.00	4,27,000.00	8,42,279.00	6,76,400.00	-	-	14,01,132.10	54,28,096.58
Cash in Hand	-	-	-	-	-	1,255.00		8,525.18	9,780.18
Cash at PNB - 0100127264	-	-	-	-	-	16,319.39		36,385.50	16,319.39
Indian Bank - 478106048	-	-	-	-	-	-		7,877.00	36,385.50
Cash at PNB - 1148106	-	-	-	-	-	-		-	7,877.00
	19,08,478.48	1,72,807.00	4,27,000.00	8,42,279.00	6,76,400.00	17,574.39	-	14,53,919.78	54,98,458.65

Payments	BMZ-CARET	Christine Aware	Antena	TASED	TDH Care T	Wishing Well	Miva/TDH	General Fund	Total
Project Expenditure									
Revenue Expenditure	16,72,751.00	1,47,740.49	4,27,000.00	8,42,279.00	6,76,400.00	17,574.39		13,94,338.10	51,78,082.98
Capital Expenditure	2,09,765.00							24,484.00	2,34,249.00
	18,82,516.00	1,47,740.49	4,27,000.00	8,42,279.00	6,76,400.00	17,574.39	-	14,18,822.10	54,12,331.98
Closing Balance									
Cash in Hand	4,594.00	-	-	-	-	-		14,153.18	18,747.18
PNB - 0100127264	0.48	25,066.51	-	-	-	-		-	25,066.99
CB - 8835101007303	21,368.00							12,816.50	21,368.00
Indian Bank - 478106048	-	-	-	-	-	-		8,128.00	12,816.50
PNB - 1148106	-	-	-	-	-	-		-	8,128.00
	19,08,478.48	1,72,807.00	4,27,000.00	8,42,279.00	6,76,400.00	17,574.39	-	14,53,919.78	54,98,458.65



Rural Organisation for Social Education (ROSE)

Pasumai Kudil, No.21, Selva Nagar, Sipcot Post, Pudukkottai - 622002

Consolidated Income and Expenditure Accounts for the year ended 31st March 2021.

Expenditure	BMZ-CARET	Christine Aware	Antena	TASED	TDH Care T	Wishing Well	Miva/TDH	General Fund	Total
Project Expenditure									
Revenue Expenditure	16,72,751.00	1,47,740.49	4,27,000.00	8,42,279.00	6,76,400.00	17,574.39	-	13,94,338.10	51,78,082.98
Depreciation	73,589.00	-	-	-	-	-	40,765.00	79,843.00	1,94,197.00
Surplus	1,62,138.48	25,066.51	-	-	-	-	-	-	1,87,204.99
	19,08,478.48	1,72,807.00	4,27,000.00	8,42,279.00	6,76,400.00	17,574.39	40,765.00	14,74,181.10	55,59,484.97

Income	BMZ-CARET	Christine Aware	Antena	TASED	TDH Care T	Wishing Well	Miva/TDH	General Fund	Total
Grants - FCRA	19,03,344.48	1,68,534.00	4,27,000.00	8,40,000.00	6,75,992.00	-	-	14,500.00	40,14,870.48
Grant - Government			-	-				10,30,000.00	14,500.00
Other Grants	5,134.00	4,273.00	-	2,279.00	408.00	-	-	59,353.10	10,42,094.00
Donation								1,84,783.00	59,353.10
Receipt from main Object								1,680.00	1,84,783.00
Bank Interest								564.00	1,680.00
Interest on IT refund									564.00
Deficit	-	-	-	-	-	17,574.39	40,765.00	1,83,301.00	2,41,640.39
	19,08,478.48	1,72,807.00	4,27,000.00	8,42,279.00	6,76,400.00	17,574.39	40,765.00	14,74,181.10	55,59,484.97



Rural Organisation for Social Education (ROSE)

Pasumai Kudil, No.21, Selva Nagar, Sipcot Post, Pudukkottai - 622002

Consolidated Balance Sheet as on 31st March 201

Liabilities	BMZ-CARET	Christine Aware	Antena	TASED	TDH Care T	Wishing Well	Miva/TDH	General Fund	Total
Project Fund O/B	1,83,600.00	-	-	-	-	17,574.39	2,71,764.00	12,41,089.68	17,14,028.07
Surplus / Deficit	1,62,138.48	25,066.51	-	-	-	(17,574.39)	(40,765.00)	(1,83,301.00)	(54,435.40)
	3,45,738.48	25,066.51	-	-	-	-	2,30,999.00	10,57,788.68	16,59,592.67
Advance / POFPCL	-	-	-	-	-	-	-	57,314.00	57,314.00
	3,45,738.48	25,066.51	-	-	-	-	2,30,999.00	11,15,102.68	17,16,906.67

Assets	BMZ-CARET	Christine Aware	Antena	TASED	TDH Care T	Wishing Well	Miva/TDH	General Fund	Total
Fixed Assets	3,19,776.00	-	-	-	-	-	2,30,999.00	7,54,114.00	13,04,889.00
Deposits and Advances	-	-	-	-	-	-	-	3,500.00	3,500.00
Telephone Deposit	-	-	-	-	-	-	-	53,000.00	53,000.00
Assistance to SHGs	-	-	-	-	-	-	-	1,34,832.00	1,34,832.00
Finnovation Finance Limited	-	-	-	-	-	-	-	1,34,559.00	1,34,559.00
TDS Deducted	-	-	-	-	-	-	-	-	-
Current Assets	4,594.00	-	-	-	-	-	-	14,153.18	18,747.18
Cash in Hand	0.48	25,066.51	-	-	-	-	-	-	25,066.99
PNB - 0100127264	-	-	-	-	-	-	-	-	21,368.00
CB - 8835101007303	21,368.00	-	-	-	-	-	-	12,816.50	12,816.50
Indian Bank - 478106048	-	-	-	-	-	-	-	8,128.00	8,128.00
PNB - 1148106	-	-	-	-	-	-	-	-	-
	3,45,738.48	25,066.51	-	-	-	-	2,30,999.00	11,15,102.68	17,16,906.67



Rural Organisation for Social Education (ROSE)

Pasumai Kudil, No.21, Selva Nagar, Sipcot Post, Pudukkottai - 622002

Consolidated Fixed Assets Details

S.No	Particulars	W.D.V as on		Total	Depreciation		W.D.V as on
		01.04.2020	Additions / Deditions		Amount	%	
TDH							
1	Sewing Machine	616.00		616.00	92.00	15%	524.00
	Sub Total	616.00	-	616.00	92.00		524.00
BMZ - CARE T							
1	Furniture	13,778.00	16000.00	29,778.00	2,978.00	10%	26,800.00
2	Technical Equipment	67,259.00		67,259.00	10,089.00	15%	57,170.00
3	Motorbike	34,479.00	79765.00	1,14,244.00	17,137.00	15%	97,107.00
4	Sewing Machines	62,342.00		62,342.00	9,351.00	15%	52,991.00
5	Embroidery Machines	5,742.00		5,742.00	861.00	15%	4,881.00
	Laptop	64292.00		64,292.00	25,717.00	40%	38,575.00
	LCD Projector	49708.00		49,708.00	7,456.00	15%	42,252.00
	Sub Total	1,83,600.00	2,09,765.00	3,93,365.00	73,589.00		3,19,776.00
Manos Unidas							
1	LCD Projector & Camers	22,597.00		22,597.00	3,390.00	15%	19,207.00
	Sub Total	22,597.00	-	22,597.00	3,390.00		19,207.00
MIVA							
1	Bolero ZLX - TN 55 AK2297	2,48,551.00		2,48,551.00	37,283.00	15.0%	2,11,268.00
	FCRA Sub Total	2,48,551.00		2,48,551.00	37,283.00		2,11,268.00
	FCRA Sub Total	4,55,364.00	2,09,765.00	6,65,129.00	1,14,354.00	-	5,50,775.00
General Fund							
1	Bolero ZLX	1,05,146.00		1,05,146.00	15,772.00	15%	89,374.00
2	Computer	1,198.00		1,198.00	479.00	40%	719.00
3	Furniture and Fixture	11,274.00		11,274.00	1,127.00	10%	10,147.00
5	Land	1,20,000.00		1,20,000.00	-	0%	1,20,000.00
8	Office Building	4,49,031.00		4,49,031.00	44,903.00	10%	4,04,128.00
9	Plastic Chair	4,929.00		4,929.00	493.00	10%	4,436.00
11	Tailoring Machine	1,017.00		1,017.00	153.00	15%	864.00
12	Two Wheelers	8,393.00		8,393.00	1,259.00	15%	7,134.00
14	Honda Activa	19,714.00		19,714.00	2,957.00	15%	16,757.00
15	Millet process Unit Buil.	85,751.00		85,751.00	8,575.00	10%	77,176.00
16	Millet process Machineries	22,675.00		22,675.00	3,401.00	15%	19,274.00
17	Speaker	4,829.00		4,829.00	724.00	15%	4,105.00
	Sub Total	8,33,957.00	-	8,33,957.00	79,843.00		7,54,114.00
	Grant Total	12,89,321.00	2,09,765.00	14,99,086.00	1,94,197.00	-	13,04,889.00

