

S.Paulraj B.Com, F.C.A.,
Chartered Accountant




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Audit Report

1. I have verified the Balance Sheet, The Income and Expenditure Account and the Receipts and Payments Accounts for the year ended **31.03.2022** 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 : 29.08.2022
UDIN : 22204386AQMDCF8993




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 2022.

Receipts	Amount	Payments	Amount
Grants - FCRA	39,87,643.60	Project Expenditure	
Grant - Government	6,09,520.00	Revenue Expenditure	49,94,309.54
Other Grants	3,49,600.00	Capital Expenditure	35,294.00
Donation	76,000.00		
Receipt from main Object	3,09,133.00		
Bank Interest	15,246.00		
Total A	53,47,142.60	Total A	50,29,603.54
Opening Balance		Closing Balance	
Cash in Hand	18,747.18	Cash in Hand	9,895.00
PNB - 0100127264	25,066.99	PNB - 0393000100127264	3,60,882.31
CB - 8835101007303	21,368.00	CB - 8835101007303	2,006.82
Indian Bank - 478106048	12,816.50	SBI - 40102507608	3,141.10
PNB - 1148106	8,128.00	Indian Bank - 478106048	19,372.50
		PNB - 0393000100148106	8,368.00
Total B	86,126.67	Total B	4,03,665.73
Total A+B	54,33,269.27	Total A+B	54,33,269.27

Consolidated Income and Expenditure Accounts for the year ended 31st March 2022.

Expenditure	Amount	Income	Amount
Project Expenditure		Grants - FCRA	39,87,643.60
Revenue Expenditure	49,94,309.54	Grant - Government	6,09,520.00
		Other Grants	3,49,600.00
Excess of income over Expenditure	4,75,733.06	Donation	76,000.00
		Receipt from main Object	3,09,133.00
		Bank Interest	15,246.00
		Receivable	1,22,900.00
	54,70,042.60		54,70,042.60



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


Consolidated Balance Sheet as on 31st March 2022.

Liabilities	Amount	Assets	Amount
Project Fund O/B	16,59,592.67	Fixed Assets	13,04,889.00
LESS :		Receivables	1,22,900.00
Escess of expenditure over income	4,75,733.06	Deposits and Advances	3,56,462.00
	21,35,325.73	Current Assets	
Advances	52,591.00	Cash in Hand	9,895.00
		PNB - 0100127264	3,60,882.31
		CB - 8835101007303	2,006.82
		SBI - 40102507608	3,141.10
		Indian Bank - 478106048	19,372.50
		PNB - 1148106	8,368.00
	21,87,916.73		21,87,916.73

As per my report even date attached.

Place : Tiruchirappalli
Date : 29.08.2022




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

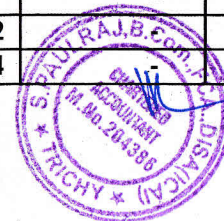
Rural Organisation for Social Education (ROSE)

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

Consolidated Receipts and Payments Account for the year ended 31st March 2022

Receipts	BMZ-CARET	Christine Aware	Dispo Grant	Covid 19 - Tzedek	Miva/TDH	General Fund	Total
Grants - FCRA	38,18,219.80		1,10,000.00	59,423.80	-	-	39,87,643.60
Grant - Government	-	-	-	-	-	6,09,520.00	6,09,520.00
Other Grants	-	-	-	-	-	3,49,600.00	3,49,600.00
Donation	-	-	-	-	-	76,000.00	76,000.00
Receipt from main Object	-	-	-	-	-	3,09,133.00	3,09,133.00
Bank Interest	11,235.00		20.16	783.84	-	3,207.00	15,246.00
Total A	38,29,454.80	-	1,10,020.16	60,207.64	-	13,47,460.00	53,47,142.60
Opening 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		-	-			21,368.00
Indian Bank - 478106048	-		-	-		12,816.50	12,816.50
Cash at PNB - 1148106	-		-	-		8,128.00	8,128.00
Total B	25,962.48	25,066.51	-	-	-	35,097.68	86,126.67
Total A+B	38,55,417.28	25,066.51	1,10,020.16	60,207.64	-	13,82,557.68	54,33,269.27

Payments	BMZ-CARET	Christine Aware	Dispo Grant	Covid 19 - Tzedek	Miva/TDH	General Fund	Total
Project Expenditure							
Revenue Expenditure	34,98,351.26	20,017.22	1,10,020.16	55,000.72	-	13,10,920.18	49,94,309.54
Capital Expenditure			-	-	-	35,294.00	35,294.00
Total A	34,98,351.26	20,017.22	1,10,020.16	55,000.72	-	13,46,214.18	50,29,603.54
Closing Balance							
Cash in Hand	1,233.00	-	-	59.00	-	8,603.00	9,895.00
PNB - 0100127264	3,55,833.02	5,049.29	-	-	-	-	3,60,882.31
CB - 8835101007303	-		-	2,006.82	-		2,006.82
SBI - 40102507608	-		-	3,141.10	-		3,141.10
Indian Bank - 478106048	-		-	-	-	19,372.50	19,372.50
PNB - 1148106	-		-	-	-	8,368.00	8,368.00
Total B	3,57,066.02	5,049.29	-	5,206.92	-	36,343.50	4,03,665.73
Total A+B	38,55,417.28	25,066.51	1,10,020.16	60,207.64	-	13,82,557.68	54,33,269.27



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 2022.

Expenditure	BMZ-CARET	Christine Aware	Dispo Grant	Covid 19 - Tzedek	Miva/TDH	General Fund	Total
Project Expenditure							
Revenue Expenditure	34,98,351.26	20,017.22	1,10,020.16	55,000.72	-	13,10,920.18	49,94,309.54
Surplus	3,31,103.54	-	-	5,206.92	-	1,59,439.82	4,95,750.28
	38,29,454.80	20,017.22	1,10,020.16	60,207.64	-	14,70,360.00	54,90,059.82

Income	BMZ-CARET	Christine Aware	Dispo Grant	Covid 19 - Tzedek	Miva/TDH	General Fund	Total
Grants - FCRA	38,18,219.80	-	1,10,000.00	59,423.80	-		39,87,643.60
Grant - Government	-	-	-	-	-	6,09,520.00	6,09,520.00
Other Grants	-	-	-	-	-	3,49,600.00	3,49,600.00
Donation	-	-	-	-	-	76,000.00	76,000.00
Receipt from main Object	-	-	-	-	-	3,09,133.00	3,09,133.00
Bank Interest	11,235.00	-	20.16	783.84	-	3,207.00	15,246.00
Receivable	-	-	-	-	-	1,22,900.00	1,22,900.00
Deficit	-	20,017.22	-	-	-	-	20,017.22
	38,29,454.80	20,017.22	1,10,020.16	60,207.64	-	14,70,360.00	54,90,059.82



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

Consolidated Balance Sheet as on 31st March 2022.

Liabilities	BMZ-CARET	Christine Aware	Dispo Grant	Covid 19 - Tzedek	Miva/TDH	General Fund	Total
Project Fund O/B	3,45,738.48	25,066.51	-	-	2,30,999.00	10,57,788.68	16,59,592.67
Surplus / Deficit	3,31,103.54	(20,017.22)	-	5,206.92	-	1,59,439.82	4,75,733.06
	6,76,842.02	5,049.29	-	5,206.92	2,30,999.00	12,17,228.50	21,35,325.73
Advance / POFPC	-	-	-	-	-	52,591.00	52,591.00
	6,76,842.02	5,049.29	-	5,206.92	2,30,999.00	12,69,819.50	21,87,916.73

Assets	BMZ-CARET	Christine Aware	Dispo Grant	Covid 19 - Tzedek	Miva/TDH	General Fund	Total
Fixed Assets	3,19,776.00	-	-	-	2,30,999.00	7,54,114.00	13,04,889.00
Receivable						1,22,900.00	1,22,900.00
Deposits and Advances							
Telephone Deposit	-	-	-	-	-	3,500.00	3,500.00
Assistance to SHGs	-	-	-	-	-	53,000.00	53,000.00
Finnovation Finance Limited	-	-	-	-	-	1,34,832.00	1,34,832.00
TDS Deducted	-	-	-	-	-	1,65,130.00	1,65,130.00
Current Assets							
Cash in Hand	1,233.00	-	-	59.00	-	8,603.00	9,895.00
PNB - 0100127264	3,55,833.02	5,049.29	-	-	-	-	3,60,882.31
CB - 8835101007303	-	-	-	2,006.82	-	-	2,006.82
SBI - 40102507608	-	-	-	3,141.10	-	-	3,141.10
Indian Bank - 478106048	-	-	-	-	-	19,372.50	19,372.50
PNB - 1148106	-	-	-	-	-	8,368.00	8,368.00
	6,76,842.02	5,049.29	-	5,206.92	2,30,999.00	12,69,819.50	21,87,916.73



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

Consolidated Fixed Assets Detatils

S.No	Particulars	W.D.V as on 01.04.2021	Additions / Delitions	Total	Depreication		W.D.V as on 31.03.2022.
					Amount	%	
TDH							
1	Sewing Machine	524.00		524.00			524.00
	Sub Total	524.00	-	524.00	-		524.00
BMZ - CARE T							
1	Furniture	26,800.00		26,800.00			26,800.00
2	Technical Equipment	57,170.00		57,170.00			57,170.00
3	Motorbike	97,107.00		97,107.00			97,107.00
4	Sewing Machines	52,991.00		52,991.00			52,991.00
5	Embroidery Machines	4,881.00		4,881.00			4,881.00
	Laptop	38,575.00		38,575.00			38,575.00
	LCD Projector	42,252.00		42,252.00			42,252.00
		3,19,776.00	-	3,19,776.00	-		3,19,776.00
Manos Unidas							
1	LCD Projector & Camers	19,207.00		19,207.00			19,207.00
	Sub Total	19,207.00	-	19,207.00	-		19,207.00
MIVA							
1	Bolero ZLX - TN 55 AK2297	2,11,268.00		2,11,268.00			2,11,268.00
		2,11,268.00		2,11,268.00	-		2,11,268.00
	FCRA Sub Total	5,50,775.00	-	5,50,775.00	-	-	5,50,775.00
General Fund							
1	Bolero ZLX	89,374.00		89,374.00			89,374.00
2	Computer	719.00		719.00			719.00
3	Furniture and Fixture	10,147.00		10,147.00			10,147.00
4	Land	1,20,000.00		1,20,000.00			1,20,000.00
5	Office Building	4,04,128.00		4,04,128.00			4,04,128.00
6	Plastic Chair	4,436.00		4,436.00			4,436.00
7	Tailoring Machine	864.00		864.00			864.00
8	Two Wheelers	7,134.00		7,134.00			7,134.00
9	Honda Activa	16,757.00		16,757.00			16,757.00
10	Millet prossess Unit Buil.	77,176.00		77,176.00			77,176.00
11	Millet process Machineries	19,274.00		19,274.00			19,274.00
12	Speaker	4,105.00		4,105.00			4,105.00
	Sub Total	7,54,114.00	-	7,54,114.00	-		7,54,114.00
	Grant Total	13,04,889.00	-	13,04,889.00	-	-	13,04,889.00

