

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 **31.03.2023** 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 : 23.09.2023
UDIN : 23204386BGTXUH9647




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 2023.

Receipts	Amount	Payments	Amount
Grants - FCRA	27,50,596.28	Project Expenditure	
Grant - Government	9,375.00	Revenue Expenditure	34,67,837.44
Other Grants	2,07,837.00	Capital Expenditure	63,575.00
Donation	13,002.00		
Receipt from main Object	4,71,531.00		
Bank Interest	15,534.00		
Receivables	87,400.00		
Total A	35,55,275.28	Total A	35,31,412.44
Opening Balance		Closing Balance	
Cash in Hand	9,895.00	Cash in Hand	22,128.50
SBI - 40102507608	3,141.10	SBI - 40102507608	3,825.50
PNB - 0100127264	3,60,882.31	PNB - 0100127264	17,359.51
CB - 8835101007303	2,006.82	CB - 8835101007303	2,17,830.56
Indian Bank - 478106048	19,372.50	Indian Bank - 478106048	1,57,978.50
PNB - 1148106	8,368.00	PNB - 1148106	8,406.00
Total B	4,03,665.73	Total B	4,27,528.57
Total A+B	39,58,941.01	Total A+B	39,58,941.01



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 2023.

Expenditure	Amount	Income	Amount
Project Expenditure		Grants - FCRA	27,50,596.28
Revenue Expenditure	34,67,837.44	Grant - Government	9,375.00
		Other Grants	2,07,837.00
Excess of income over Expenditure	37.84	Donation	13,002.00
		Receipt from main Object	4,71,531.00
		Bank Interest	15,534.00
	34,67,875.28		34,67,875.28



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

Consolidated Balance Sheet as on 31st March 2023.

Liabilities	Amount	Assets	Amount
Project Fund O/B	21,35,325.73	Fixed Assets	13,04,889.00
LESS :		Receivables	35,500.00
Escsess of expenditure over income	37.84	Deposits and Advances	4,20,037.00
	21,35,363.57	Current Assets	
Advances	52,591.00	Cash in Hand	22,128.50
		SBI - 40102507608	3,825.50
		PNB - 0100127264	17,359.51
		CB - 8835101007303	2,17,830.56
		Indian Bank - 478106048	1,57,978.50
		PNB - 1148106	8,406.00
	21,87,954.57		21,87,954.57

As per my report even date attached.

Place : Tiruchirappalli
 Date : 23.09.2023



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 2023

Receipts	BMZ-CARET	Christine Aware	Dispo Grant	Tzedek	Miva/TDH	TcRF	General Fund	Total
Grants - FCRA	21,67,801.54	-	25,000.00	4,49,048.74	-	1,08,746.00	-	27,50,596.28
Grant - Government	-	-	-	-	-	-	9,375.00	9,375.00
Other Grants	-	-	-	-	-	-	2,07,837.00	2,07,837.00
Donation	-	-	-	-	-	-	13,002.00	13,002.00
Receipt from main Object	-	-	-	-	-	-	4,71,531.00	4,71,531.00
Bank Interest	7,093.00	-	-	4,634.40	-	1,509.60	2,297.00	15,534.00
Receivables	-	-	-	-	-	-	87,400.00	87,400.00
Total A	21,74,894.54	-	25,000.00	4,53,683.14	-	1,10,255.60	7,91,442.00	35,55,275.28
Opening Balance								
Cash in Hand	1,233.00	-	-	59.00	-	-	8,603.00	9,895.00
SBI - 40102507608	-	-	-	3,141.10	-	-	-	3,141.10
PNB - 0100127264	3,55,833.02	5,049.29	-	-	-	-	-	3,60,882.31
CB - 8835101007303	-	-	-	2,006.82	-	-	-	2,006.82
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	25,31,960.56	5,049.29	25,000.00	4,58,890.06	-	1,10,255.60	8,27,785.50	39,58,941.01

Payments	BMZ-CARET	Christine Aware	Dispo Grant	Tzedek	Miva/TDH	TcRF	General Fund	Total
Project Expenditure								
Revenue Expenditure	25,16,182.84	-	25,000.00	2,32,846.00	-	1,10,255.60	5,83,553.00	34,67,837.44
Capital Expenditure	-	-	-	-	-	-	63,575.00	63,575.00
Total A	25,16,182.84	-	25,000.00	2,32,846.00	-	1,10,255.60	6,47,128.00	35,31,412.44
Closing Balance								
Cash in Hand	3,467.50	-	-	4,388.00	-	-	14,273.00	22,128.50
SBI - 40102507608	-	-	-	3,825.50	-	-	-	3,825.50
PNB - 0100127264	12,310.22	5,049.29	-	-	-	-	-	17,359.51
CB - 8835101007303	-	-	-	2,17,830.56	-	-	-	2,17,830.56
Indian Bank - 478106048	-	-	-	-	-	-	1,57,978.50	1,57,978.50
PNB - 1148106	-	-	-	-	-	-	8,406.00	8,406.00
Total B	15,777.72	5,049.29	-	2,26,044.06	-	-	1,80,657.50	4,27,528.57
Total A+B	25,31,960.56	5,049.29	25,000.00	4,58,890.06	-	1,10,255.60	8,27,785.50	39,58,941.01



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 2023.

Expenditure	BMZ-CARET	Christine Aware	Dispo Grant	Tzedek	Miva/TDH	TcRF	General Fund	Total
Project Expenditure								
Revenue Expenditure	25,16,182.84	-	25,000.00	2,32,846.00	-	1,10,255.60	5,83,553.00	34,67,837.44
Surplus		-	-	2,20,837.14	-		1,20,489.00	3,41,326.14
	25,16,182.84	-	25,000.00	4,53,683.14	-	1,10,255.60	7,04,042.00	38,09,163.58

Income	BMZ-CARET	Christine Aware	Dispo Grant	Tzedek	Miva/TDH	TcRF	General Fund	Total
Grants - FCRA	21,67,801.54	-	25,000.00	4,49,048.74	-	1,08,746.00		27,50,596.28
Grant - Government	-	-	-	-	-	-	9,375.00	9,375.00
Other Grants	-	-	-	-	-	-	2,07,837.00	2,07,837.00
Donation	-	-	-	-	-	-	13,002.00	13,002.00
Receipt from main Object	-	-	-	-	-	-	4,71,531.00	4,71,531.00
Bank Interest	7,093.00	-	-	4,634.40	-	1,509.60	2,297.00	15,534.00
Deficit	3,41,288.30	-	-	-	-	-	-	3,41,288.30
	25,16,182.84	-	25,000.00	4,53,683.14	-	1,10,255.60	7,04,042.00	38,09,163.58



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

Consolidated Balance Sheet as on 31st March 2023.

Liabilities	BMZ-CARET	Christine Aware	Dispo Grant	Tzedek	Miva/TDH	TcRF	General Fund	Total
Project Fund O/B	6,76,842.02	5,049.29	-	5,206.92	2,30,999.00	-	12,17,228.50	21,35,325.73
Surplus / Deficit	(3,41,288.30)	-	-	2,20,837.14	-	-	1,20,489.00	37.84
	3,35,553.72	5,049.29	-	2,26,044.06	2,30,999.00	-	13,37,717.50	21,35,363.57
Advance / POFPCL	-	-	-	-	-	-	52,591.00	52,591.00
	3,35,553.72	5,049.29	-	2,26,044.06	2,30,999.00	-	13,90,308.50	21,87,954.57

Assets	BMZ-CARET	Christine Aware	Dispo Grant	Tzedek	Miva/TDH	TcRF	General Fund	Total
Fixed Assets	3,19,776.00	-	-	-	2,30,999.00	-	7,54,114.00	13,04,889.00
Receivable	-	-	-	-	-	-	35,500.00	35,500.00
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	-	-	-	-	-	-	1,88,705.00	1,88,705.00
Advances - Nursery FPO	-	-	-	-	-	-	40,000.00	40,000.00
Current Assets								
Cash in Hand	3,467.50	-	-	4,388.00	-	-	14,273.00	22,128.50
SBI - 40102507608	-	-	-	3,825.50	-	-	-	3,825.50
PNB - 0100127264	12,310.22	5,049.29	-	-	-	-	-	17,359.51
CB - 8835101007303	-	-	-	2,17,830.56	-	-	-	2,17,830.56
Indian Bank - 478106048	-	-	-	-	-	-	1,57,978.50	1,57,978.50
PNB - 1148106	-	-	-	-	-	-	8,406.00	8,406.00
	3,35,553.72	5,049.29	-	2,26,044.06	2,30,999.00	-	13,90,308.50	21,87,954.57



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 01.04.2022	Additions / Deletions	Total	Depreciation		W.D.V as on 31.03.2023.
					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
	Sub Total	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 ZX - TN 55 AK2297	2,11,268.00		2,11,268.00			2,11,268.00
	Sub Total	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 ZX	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 process Unit Bul.	77,176.00		77,176.00			77,176.00
11	Millet process Machinerries	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

