



## Audit Report

1. I have verified the Balance Sheet, The Income and Expenditure Account and the Receipts and Payments Accounts for the year ended **31.03.2025** 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 : 05.09.2025  
UDIN : 25204386BMNRBO1324



S.Paulraj & Co.,  
Chartered Accountants.

S. Paulraj, FCA.,  
Proprietor  
FRN : 027767S  
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 2025.**

Receipts	Amount	Payments	Amount
Grants - FCRA (Schedule 1)	51,49,238.45	<b>Project Expenditure</b>	
Grant - Government	7,975.00	Revenue Expenditure (Schedule 2)	77,55,723.54
Donation	15,000.00	Capital Expenditure (Schedule 3)	8,35,469.00
Receipt from main Object	3,43,239.00		
Bank Interest	47,421.00		
Income Tax Refund Interest	265.00		
Loans and Advances	1,40,000.00		
TDS Refund	24,955.00		
<b>Total A</b>	<b>57,28,093.45</b>	<b>Total A</b>	<b>85,91,192.54</b>
<b>Opening Balance</b>		<b>Closing Balance</b>	
Cash in Hand	10,019.00	Cash in Hand	10,493.00
SBI - 40102507608	24,26,681.84	SBI - 40102507608	4,973.61
PNB - 0100127264	15,215.65	PNB - 0100127264	18,433.79
CB - 8835101007303	13,104.56	CB - 8835101007303	2,57,945.76
Indian Bank - 478106048	7,32,271.50	Indian Bank - 478106048	42,347.30
PNB - 1148106	8,406.00	PNB - 1148106	8,406.00
<b>Total B</b>	<b>32,05,698.55</b>	<b>Total B</b>	<b>3,42,599.46</b>
<b>Total A+B</b>	<b>89,33,792.00</b>	<b>Total A+B</b>	<b>89,33,792.00</b>

**Consolidated Income and Expenditure Accounts for the year ended 31st March 2025.**

Expenditure	Amount	Income	Amount
<b>Project Expenditure</b>		Grants - FCRA (Schedule 1)	51,49,238.45
Revenue Expenditure (Schedule 2)	77,55,723.54	Grant - Government	7,975.00
		Donation	15,000.00
		Receipt from main Object	3,43,239.00
		Bank Interest	47,421.00
		Income Tax Refund Interest	265.00
		Profit on Exchange of Vehicle	69,358.00
		Excess of expenditure over Income	21,23,227.09
	<b>77,55,723.54</b>		<b>77,55,723.54</b>



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

Consolidated Balance Sheet as on 31st March 2025.

Liabilities	Amount	Assets	Amount
Project Fund O/B	48,55,798.55	Fixed Assets (Schedule 4)	24,17,059.00
LESS :		<b>Receivables</b>	
Excess of expenditure over income	(21,23,227.09)	Facilitation Charges	35,500.00
	27,32,571.46	SRS Cars Private limited	51,873.00
		TDS Deducted	22,040.00
Loans and advances	1,40,000.00	Deposits and Advances	3,500.00
		<b>Current Assets</b>	
		Cash in Hand	10,493.00
		SBI - 40102507608	4,973.61
		PNB - 0100127264	18,433.79
		CB - 8835101007303	2,57,945.76
		Indian Bank - 478106048	42,347.30
		PNB - 1148106	8,406.00
	<b>28,72,571.46</b>		<b>28,72,571.46</b>

As per my report even date attached.

Place : Tiruchirappalli  
Date : 05.09.2025.



S Paulraj & Co,  
Chartered Accountants,

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S.Paulraj, F.C.A.,  
Proprietor,  
FRN : 027767S  
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 2025

Receipts	BMZ-BTC	IMF	Mahesh	Ontario	Tzedek	TcRF	Miva/TDH	BMZ-CARET	General Fund	Total
Grants - FCRA	48,86,929.45	-	66,320.00	1,53,581.00		42,408.00	-	-	-	51,49,238.45
Grant - Government	-	-		-			-	-	7,975.00	7,975.00
Donation	-	-		-			-	-	15,000.00	15,000.00
Receipt from main Object	-	-		-			-	-	3,43,239.00	3,43,239.00
Bank Interest	39,040.52	1,476.00	119.34	2,679.82	-	76.32	-	-	4,029.00	47,421.00
Income Tax Refund Interest									265.00	265.00
Loans and Advances									1,40,000.00	1,40,000.00
TDS Refund									24,955.00	24,955.00
<b>Total A</b>	<b>49,25,969.97</b>	<b>1,476.00</b>	<b>66,439.34</b>	<b>1,56,260.82</b>	<b>-</b>	<b>42,484.32</b>	<b>-</b>	<b>-</b>	<b>5,35,463.00</b>	<b>57,28,093.45</b>
<b>Opening Balance</b>										
Cash in Hand	1,305.00	66.00		-	398.00		-	-	8,250.00	10,019.00
SBI - 40102507608	24,25,757.75			-	924.09		-	-		24,26,681.84
PNB - 0100127264	15,215.65	-		-			-	-		15,215.65
CB - 8835101007303	-	13,092.00		-	12.56		-	-		13,104.56
Indian Bank - 478106048	-	-		-			-	-	7,32,271.50	7,32,271.50
PNB - 1148106	-	-		-			-	-	8,406.00	8,406.00
<b>Total B</b>	<b>24,42,278.40</b>	<b>13,158.00</b>	<b>-</b>	<b>-</b>	<b>1,334.65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,48,927.50</b>	<b>32,05,698.55</b>
<b>Total A+B</b>	<b>73,68,248.37</b>	<b>14,634.00</b>	<b>66,439.34</b>	<b>1,56,260.82</b>	<b>1,334.65</b>	<b>42,484.32</b>	<b>-</b>	<b>-</b>	<b>12,84,390.50</b>	<b>89,33,792.00</b>

Payments	BMZ-BTC	IMF	Mahesh	Ontario	Tzedek	TcRF	Miva/TDH	BMZ-CARET	General Fund	Total
<b>Project Expenditure</b>										
Revenue Expenditure	71,03,664.00	701.70	66,439.34	1,50,888.98	590.00	42,484.32	-	-	3,90,955.20	77,55,723.54
Capital Expenditure		-		-			-	-	8,35,469.00	8,35,469.00
<b>Total A</b>	<b>71,03,664.00</b>	<b>701.70</b>	<b>66,439.34</b>	<b>1,50,888.98</b>	<b>590.00</b>	<b>42,484.32</b>	<b>-</b>	<b>-</b>	<b>12,26,424.20</b>	<b>85,91,192.54</b>
<b>Closing Balance</b>										
Cash in Hand	1,999.09	66.00		816.91	398.00		-	-	7,213.00	10,493.00
SBI - 40102507608	4,639.52	-		-	334.09		-	-	-	4,973.61
PNB - 0100127264	-	13,866.30		4,554.93	12.56		-	-	-	18,433.79
CB - 8835101007303	2,57,945.76	-		-			-	-	-	2,57,945.76
Indian Bank - 478106048	-	-		-			-	-	42,347.30	42,347.30
PNB - 1148106	-	-		-			-	-	8,406.00	8,406.00
<b>Total B</b>	<b>2,64,584.37</b>	<b>13,932.30</b>	<b>-</b>	<b>5,371.84</b>	<b>744.65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,966.30</b>	<b>3,42,599.46</b>
<b>Total A+B</b>	<b>73,68,248.37</b>	<b>14,634.00</b>	<b>66,439.34</b>	<b>1,56,260.82</b>	<b>1,334.65</b>	<b>42,484.32</b>	<b>-</b>	<b>-</b>	<b>12,84,390.50</b>	<b>89,33,792.00</b>



**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 2025.**

Expenditure	BMZ-BTC	IMF	Mahesh	Ontario	Tzedek	TcRF	Miva/TDH	BMZ-CARET	General Fund	Total
<b>Project Expenditure</b>										
Revenue Expenditure	71,03,664.00	701.70	66,439.34	1,50,888.98	590.00	42,484.32	-	-	3,90,955.20	77,55,723.54
Surplus	-	774.30		5,371.84			48,740.00	-	170.80	55,056.94
	<b>71,03,664.00</b>	<b>1,476.00</b>	<b>66,439.34</b>	<b>1,56,260.82</b>	<b>590.00</b>	<b>42,484.32</b>	<b>48,740.00</b>	<b>-</b>	<b>3,91,126.00</b>	<b>78,10,780.48</b>

Income	BMZ-BTC	IMF	Mahesh	Ontario	Tzedek	TcRF	Miva/TDH	BMZ-CARET	General Fund	Total
Grants - FCRA	48,86,929.45	-	66,320.00	1,53,581.00		42,408.00	-	-	-	51,49,238.45
Grant - Government	-	-		-			-	-	7,975.00	7,975.00
Donation	-	-		-			-	-	15,000.00	15,000.00
Receipt from main Object	-	-		-			-	-	3,43,239.00	3,43,239.00
Bank Interest	39,040.52	1,476.00	119.34	2,679.82	-	76.32	-	-	4,029.00	47,421.00
Income Tax Refund Interest									265.00	265.00
Profit on Exchange of Vehicle							48,740.00		20,618.00	69,358.00
Deficit	21,77,694.03	-		-	590.00		-	-	-	21,78,284.03
	<b>71,03,664.00</b>	<b>1,476.00</b>	<b>66,439.34</b>	<b>1,56,260.82</b>	<b>590.00</b>	<b>42,484.32</b>	<b>48,740.00</b>	<b>-</b>	<b>3,91,126.00</b>	<b>78,10,780.48</b>



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

Consolidated Balance Sheet as on 31st March 2025.

Liabilities	BMZ-BTC	IMF	Mahesh	Ontario	Tzedek	TcRF	Miva/TDH	BMZ-CARET	General Fund	Total
<b>Project Fund O/B</b>	24,42,278.40	2,80,908.00		-	1,334.65	-	2,30,999.00	3,19,776.00	15,80,502.50	48,55,798.55
Surplus / Deficit	(21,77,694.03)	774.30		5,371.84	(590.00)		48,740.00	-	170.80	(21,23,227.09)
	<b>2,64,584.37</b>	<b>2,81,682.30</b>	-	<b>5,371.84</b>	<b>744.65</b>	-	<b>2,79,739.00</b>	<b>3,19,776.00</b>	<b>15,80,673.30</b>	<b>27,32,571.46</b>
		-		-			-	-	1,40,000.00	1,40,000.00
	<b>2,64,584.37</b>	<b>2,81,682.30</b>	-	<b>5,371.84</b>	<b>744.65</b>	-	<b>2,79,739.00</b>	<b>3,19,776.00</b>	<b>17,20,673.30</b>	<b>28,72,571.46</b>

Assets	BMZ-BTC	IMF	Mahesh	Ontario	Tzedek	TcRF	Miva/TDH	BMZ-CARET	General Fund	Total
Fixed Assets	-	2,67,750.00		-			2,79,739.00	3,19,776.00	15,49,794.00	24,17,059.00
<b>Receivable</b>										
Facilitation Charges									35,500.00	35,500.00
SRS Cars Private limited									51,873.00	51,873.00
TDS Deducted									22,040.00	22,040.00
<b>Deposits and Advances</b>										
Telephone Deposit	-	-		-			-	-	3,500.00	3,500.00
<b>Current Assets</b>										
Cash in Hand	1,999.09	66.00		816.91	398.00		-	-	7,213.00	10,493.00
SBI - 40102507608	4,639.52	-		-	334.09		-	-	-	4,973.61
PNB - 0100127264	-	13,866.30		4,554.93	12.56		-	-	-	18,433.79
CB - 8835101007303	2,57,945.76	-		-	-		-	-	-	2,57,945.76
Indian Bank - 478106048	-	-		-	-		-	-	42,347.30	42,347.30
PNB - 1148106	-	-		-	-		-	-	8,406.00	8,406.00
	<b>2,64,584.37</b>	<b>2,81,682.30</b>	-	<b>5,371.84</b>	<b>744.65</b>	-	<b>2,79,739.00</b>	<b>3,19,776.00</b>	<b>17,20,673.30</b>	<b>28,72,571.46</b>



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

Schedule 1		FCRA Grant Details	
BMZ-BTC	48,86,929.45		
Mahesh	66,320.00		
Ontario	1,53,581.00		
TcRF	42,408.00	51,49,238.45	
<b>Total FCRA Grant</b>			<b>51,49,238.45</b>
Schedule 2		Revenue Expenditure	
<b>BMZ - Break the Chin Programme Expenses</b>			
Project Support Operating Cost	7,55,312.00		
Protecting girls from unsafe migration	23,22,798.00		
Strengthened labor networks	5,69,764.00		
Promo. of decent work conditions	2,53,937.00		
Lobbying for fair labor rights	3,61,613.00		
Coordinator	9,05,580.00		
Community Organiser	6,96,800.00		
Community Organisers	6,96,800.00		
Textile Coordinator	2,00,460.00		
Admin and Accountant	3,40,600.00	71,03,664.00	
<b>IMF Programme Expenses</b>			
Bank Charges	701.70	701.70	
<b>Mahesh Vidh programme expenses</b>			
Site Preparation and Plot Allocation	15,000.00		
Rouging at Seed Farm	15,000.00		
Monitoring and Trait Analysis	5,000.00		
Hand Harvesting and Threshing	30,140.00		
Bank Charges	1,299.34	66,439.34	
<b>Ontario Foundation Programme Expenses</b>			
Bee Hives	49,000.00		
Bees	37,500.00		
Tools	22,750.00		
Training expenses	2,000.00		
Training materials	2,000.00		
Trainer Honorarium	35,000.00		
Bank Charges	2,638.98	1,50,888.98	
<b>Tzedek Programme Expenses</b>			
Bank Charges	590.00	590.00	
<b>Tzedek Programme Expenses</b>			
Educational Aids	41,228.00		
Bank Charges	1,256.32	42,484.32	
<b>General Fund programme expenses</b>			
Bank Charges	207.20		
Dailies and Magazines	2,760.00		
Printing, Stationery & Communication	4,361.00		
Project Consultation	30,540.00		
Repairs and Maintenance	41,423.00		
Travel Expenses	12,266.00		
Staff Salary	2,89,213.00		
NABARD Programme Expenses	10,185.00	3,90,955.20	
<b>Grand Total of Revenue Expenditure</b>			<b>77,55,723.54</b>



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

Schedule 3	Capital Expenditure		
	Bolero	7,29,056.00	
	Laptop	32,500.00	
	TDS	22,040.00	
	SRS Cars Private Limited	51,873.00	<b>8,35,469.00</b>
	<b>Grand Total of Capital Expenditure</b>		<b>8,35,469.00</b>



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

**Consolidated Fixed Assets Detatils - Schedule 4**

S.No	Particulars	W.D.V as on	Additions /	Total	Dep	W.D.V as on
		01.04.2024	Delitions		%	31.03.2025.
<b>FCRA Assets</b>						
<b>TDH</b>						
1	Sewing Machine	524.00		524.00		524.00
		<b>524.00</b>	<b>-</b>	<b>524.00</b>	<b>-</b>	<b>524.00</b>
<b>BMZ - CARE T</b>						
2	Furniture	26,800.00		26,800.00		26,800.00
3	Technical Equipment	57,170.00		57,170.00		57,170.00
4	Motorbike	97,107.00		97,107.00		97,107.00
5	Sewing Machines	52,991.00		52,991.00		52,991.00
6	Embroidery Machines	4,881.00		4,881.00		4,881.00
7	Laptop	38,575.00		38,575.00		38,575.00
8	LCD Projector	42,252.00		42,252.00		42,252.00
		<b>3,19,776.00</b>	<b>-</b>	<b>3,19,776.00</b>	<b>-</b>	<b>3,19,776.00</b>
<b>Manos Unidas</b>						
9	LCD Projector & Camers	19,207.00		19,207.00		19,207.00
		<b>19,207.00</b>	<b>-</b>	<b>19,207.00</b>	<b>-</b>	<b>19,207.00</b>
<b>MIVA</b>						
10	Bolero ZLX - TN 55 AK2297	2,11,268.00	48,740.00	2,60,008.00		2,60,008.00
		<b>2,11,268.00</b>	<b>48,740.00</b>	<b>2,60,008.00</b>	<b>-</b>	<b>2,60,008.00</b>
<b>IMF</b>						
11	Power Sewing Machines	1,57,500.00		1,57,500.00		1,57,500.00
12	Embroidery Machine	52,250.00		52,250.00		52,250.00
13	Furniture & Fixtures	13,000.00		13,000.00		13,000.00
14	Weaving Frames	45,000.00		45,000.00		45,000.00
	<b>FCRA Sub Total</b>	<b>2,67,750.00</b>	<b>-</b>	<b>2,67,750.00</b>	<b>-</b>	<b>2,67,750.00</b>
<b>Local Contribution Assets</b>						
1	Bolero TN 55 BP 6661	89,374.00	7,49,674.00	8,39,048.00		8,39,048.00
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 Machineris	19,274.00		19,274.00		19,274.00
12	Speaker	4,105.00		4,105.00		4,105.00
13	Musical Instrument	13,506.00		13,506.00		13,506.00
14	Laptop		32,500.00	32,500.00		32,500.00
		<b>7,67,620.00</b>	<b>7,82,174.00</b>	<b>15,49,794.00</b>	<b>-</b>	<b>15,49,794.00</b>
	<b>Sub Total</b>					
	<b>Grant Total</b>	<b>15,86,145.00</b>	<b>8,30,914.00</b>	<b>24,17,059.00</b>	<b>-</b>	<b>24,17,059.00</b>

