



INDEPENDENT AUDITOR'S REPORT

To

The Members of

"M/S. RURAL WORKERS DEVELOPMENT SOCIETY"

RAMANATHAPURAM - 623501.

Report on the Financial Statements

We have audited the accompanying **Foreign Contribution financial statement** of "**M/S. RURAL WORKERS DEVELOPMENT SOCIETY**" which comprise the Balance Sheet as at March 31, 2024, and the Statement of Income and Expenditure and Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the Accounting Standards applicable in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the relevant applicable provisions for safeguarding the assets of the Society; for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Auditor's Responsibility

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.

We conducted our audit in accordance with the applicable Standards on Auditing. 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 auditor's 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 financial control relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31, 2024, and its Statement of Income and Expenditure for the year.

- i. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2024;
- ii. In the case of the Income and Expenditure Account, Excess of Income Over Expenditure for the year ended on that date; and
- iii. In the case of the Receipts and Payments Account, of the cash flow for the year ended on that date.

Report on Other Legal & Statutory Requirements

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books
- iii. The Balance Sheet, Income and Expenditure Account, and Receipts and Payments Account dealt with by this Report are in agreement with the books of account.

Place: Madurai

Date: 23.07.2024

UDIN: 24026619BKAHOY8530

"As per our report of even date"

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants



CA.N.Charles Fernando

Proprietor

Membership No:026619

M/S. RURAL WORKERS DEVELOPMENT SOCIETY
19A, R.R SETHUPATHI NAGAR, RAMANATHAPURAM - 623501



FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS FOR THE ENDED 31ST MARCH 2024

	Receipts	(₹)		Payments	(₹)
To	Contribution Received from Child Rights & You	1,663,967	By	Programme Expenditure	
	Bank Interest	16,964		Assessment on tatus of children in migrant Families	45,709
				Convergence meeting on Anti child labor Day	15,432
				Child rights campaign	49,785
				Media Engagement	150,000
				Block level adolescent Girls training Program Leradership & Decision Making	55,106
				Consultant charges - Senior programme officer	270,000
				Consultant charges - programme officer	202,500
				Consultant charges - Junior Field worker	901,000
				Consultant charges - MIS & Documentation	104,000
				Consultant charges - Analyst & Program Strategist	200,000
				Bridge Course Programme	265,000
				District Level VLCPC Members Training	14,961
			By	Admin Expenditure	
				Salary	153,000
				Office Rent	131,000
				Office Maintenance	3,599
				EB Expenses	8,361
				Computer Maintenance	6,000
				Monthly review Meetings	23,370
				Audit Fees	21,500
				Bank Charges	2,789
	Sub Total (C/F)	1,680,931		Sub Total (C/F)	2,623,112



M/S. RURAL WORKERS DEVELOPMENT SOCIETY
19A, R.R SETHUPATHI NAGAR, RAMANATHAPURAM - 623501



FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS FOR THE ENDED 31ST MARCH 2024

	Receipts	(₹)		Payments	(₹)
To	Sub Total (B/F)	1,680,931	By	Sub Total (B/F)	2,623,112
				Last Year Payables	
				Office Rent	43,800
				TDS	46,350
				News Paper	1,760
"	Opening Balance		"	Closing Balance	
	Cash in Hand	1,493		Cash in hand	780
	Cash at Bank			Cash at Bank	
	SBI - 60478	566,922		SBI - 60478	36,536
	IOB - 35225	533,940		IOB - 35225	32,700
	IOB - 18401	2,596		IOB - 18401	843
	Sub Total	1,104,951		Sub Total	70,860
	Total	2,785,882		Total	2,785,882

Place:Madurai

Date: 23.07.2024

UDIN: 24026619BKAHOY8530

" As per my report of even date"

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants



CA.N.Charles Fernando

Proprietor

Membership No:026619

President

Secretary

Treasurer

M/S. RURAL WORKERS DEVELOPMENT SOCIETY
19A, R.R SETHUPATHI NAGAR, RAMANATHAPURAM - 623501
FOREIGN CONTRIBUTION ACCOUNT



INCOME AND EXPENDITURE FOR THE ENDED 31ST MARCH 2024

	Expenditure	(₹)		Income	(₹)
TO	Programme Expenditure		BY	Contribution from CRY	1,663,967
	Assessment on tatus of children in migrant Families	45,709		Bank Interest	16,964
	Convergence meeting on Anti child labor Day	15,432			
	Child rights campaign	49,785			
	Media Engagement	150,000			
	Block level adolescent Gorls training Program Leradership & Decision Making	55,106			
	Consultant charges - Senior programme officer	270,000			
	Consultant charges - programme officer	202,500			
	Consultant charges - Junior Field worker	901,000			
	Consultant charges - MIS & Documentation	104,000			
	Consultant charges - Analyst & Program Strategist	200,000			
	Bridge Course Programme	265,000			
	District Level VLCPC Members Training	14,961			
TO	Admin Expenditure				
	Salary	153,000			
	Office Rent	131,000			
	Office Maintenance	3,599			
	EB Expenses	8,361			
	Computer Maintenance	6,000			
	Monthly review Meetings	23,370			
	Audit Fees	21,500			
	Bank Charges	2,789			
	Sub Total	2,623,112		Sub Total	1,680,931
	Depreciation	7,024		Excess of Expenditure over Income	949,205
	Total	2,630,136		Total	2,630,136

Place:Madurai

Date: 23.07.2024

UDIN: 24026619BKAHOY8530

"As per my report of even date"

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants



CA.N.Charles Fernando

Proprietor

Membership No:026619

President

Secretary

Treasurer

M/S. RURAL WORKERS DEVELOPMENT SOCIETY
19A, R.R SETHUPATHI NAGAR, RAMANATHAPURAM - 623501



FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS ON 31ST MARCH 2024

Liabilities	Sch	(₹)		Assets	Sch	(₹)
Unutilized Project Fund - CRY	B	70,860		Fixed Assets	A	10,537
General Fund	C	10,537		Current Assets:		
				Cash in Hand		780
				Cash at Bank		70,080
Total		81,397		Total		81,397

Place: Madurai

"As per my report of even date"

Date: 23.07.2024

For Charles Fernando & Co

UDIN: 24026619BKAHOY8530

Firm Registration Number : 000604S



Chartered Accountants

CA.N.Charles Fernando

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FOREIGN CONTRIBUTION ACCOUNT



Schedules forming part of Income & Expenditure Account and Balance Sheet

Schedule : A Fixed Asset and Depreciation (₹)								
No.	Description	WDV as on 1.4.2023	Addition		Gross Value as on 31.3.2024	Depreciation		WDV as on 31.3.2024
			More than 180 Days	Less than 180 Days		Rate	Amount	
1	Computer & Printer	4,688	-	-	4,688	40%	1,875	2,813
2	Modem	3,220	-	-	3,220	40%	1,288	1,932
3	Tablets	7,968	-	-	7,968	40%	3,187	4,781
4	Camera	1,685	-	-	1,685	40%	674	1,011
	Total	17,561			17,561		7,024	10,537

Schedule : " B " Unutilised Project fund

S.No	Name of the Project	Opening Balance as on 01.04.23	Grant Received during the year	Bank Interest	Total	Revenue Expenses	Capital Expenses	Total Amount Utilised	Unutilised fund on 31.03.24
1	CRY Project	1,104,951	1,663,967	16,964	1,680,931	2,715,022	-	2,715,022	70,860
	TOTAL	1,104,951	1,663,967	16,964	1,680,931	2,715,022	-	2,715,022	70,860

Schedule - C - General Fund

Particulars	(₹)
Opening Balance as on 01.04.2023	(74,349)
Add: Transfer from project fund	1,034,091
Less: Excess of Expenditure over Income	949,205
Closing balance as on 31.03.2024	10,537

