



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, 2025, 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, 2025, 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, 2025;
- 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.
- iv. The accompanying financial statements for the year ended 31st March 2025 have been prepared by the management in the earlier format that was customarily followed in prior years. This is in deviation from the revised format recommended under the Guidance Note on the Revised Format of Financial Statements for Non-Corporate Entities issued by the Institute of Chartered Accountants of India (ICAI), which is applicable from 1st April 2025. Such financial statements, as reported by the management, have been the basis for our audit and expression of opinion. While the financial data presented is materially correct and auditable, the format of presentation does not conform to the revised structure prescribed under the ICAI Guidance Note. Accordingly, our opinion is expressed subject to the continued use of the earlier format of financial statements.

Place: Madurai

Date: 03.06.2025

UDIN: 25026619BMHWTH6408

"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 2025

	Receipts	31.03.2025	31.03.2024		Payments	31.03.2025	31.03.2024
To	Contribution Received from Child Rights & You	69,74,960	16,63,967	By	Programme Expenditure		
	Bank Interest	24,224	16,964		Assessment on tatus of children in migrant Families	-	45,709
					Convergence meeting on Anti child labor Day	31,429	15,432
					Child rights campaign	91,128	49,785
					Media Engagement	-	1,50,000
					Block level adolescent Girls training Program Leradership & Decision Making	-	55,106
					Consultant charges - Senior programme officer	3,96,000	2,70,000
					Consultant charges - programme officer	3,12,000	2,02,500
					Consultant - Senior Field Worker	14,40,000	-
					Consultant charges - Junior Field worker	3,33,000	9,01,000
					Consultant charges - MIS & Documentation	2,86,500	1,04,000
					Consultant charges - Analyst & Program Strategist	-	2,00,000
					Bridge Course Programme	6,90,000	2,65,000
					District Level VLCPC Members Training	-	14,961
					State Level Consultation on RTH	3,58,063	-
					Consultant- Program Management	1,02,000	-
					Consultant - Program Coordination	85,500	-
					Consultant- Cluster Coordination	70,500	-
					Consultant - Field Work	3,96,000	-
					Consultant - Technical Specialist	57,000	-
					Children Activity Centres	1,57,500	-
				By	Admin Expenditure as per Sch C	6,54,658	3,49,619
					Last Year Payables	-	91,910
	TDS Deducted	4,32,600	39,250		TDS Remitted	3,38,700	39,250
"	Opening Balance as per Sch D	70,860	11,04,951	"	Closing Balance as per Sch D	17,02,666	70,860
	Total	75,02,644	28,25,132		Total	75,02,644	28,25,132

Place: Madurai

Date: 03.06.2025

UDIN: 25026619BMHWH6408

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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 2025

	Expenditure	31.03.2025	31.03.2024		Income	31.03.2025	31.03.2024
To	Programme Expenditure			BY	Contribution from CRY	69,74,960	16,63,967
	Assessment on tatus of children in migrant Families	-	45,709		Bank Interest	24,224	16,964
	Convergence meeting on Anti child labor Day	31,429	15,432				
	Child rights campaign	91,128	49,785				
	Media Engagement	-	1,50,000				
	Block level adolescent Girls training Program Leradership & Decision Making	-	55,106				
	Consultant charges - Senior programme officer	3,96,000	2,70,000				
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	Consultant - Senior Field Worker	14,40,000	-				
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	State Level Consultation on RTH	3,58,063	-				
	Consultant- Program Management	1,02,000	-				
	Consultant - Program Coordination	85,500	-				
	Consultant- Cluster Coordination	70,500	-				
	Consultant - Field Work	3,96,000	-				
	Consultant - Technical Specialist	57,000	-				
	Children Activity Centres	1,57,500	-				
To	Admin Expenditure as per Sch C	6,54,658	3,49,619				
	Sub Total	54,61,278	26,23,112		Sub Total	69,99,184	16,80,931
	Depreciation	4,215	7,024		Excess of Expenditure over Income	-	9,49,205
	Excess of Income Over Expenditure	15,33,691	-				
	Total	69,99,184	26,30,136		Total	69,99,184	26,30,136

Place: Madurai

Date: 03.06.2025

UDIN: 25026619BMHWT6408

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FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS ON 31ST MARCH 2025

Liabilities	Sch	31.03.2025	31.03.2024	Assets	Sch	31.03.2025	31.03.2024
Unutilized Project Fund - CRY	B	16,08,766	70,860	Fixed Assets	A	6,322	10,537
General Fund	C	6,322	10,537	Current Assets:			
TDS Payable		93,900	-	Cash in Hand		1,655	780
				Cash at Bank		17,01,011	70,080
Total		17,08,988	81,397	Total		17,08,988	81,397

Place: Madurai

Date: 03.06.2025

UDIN: 25026619BMHW

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For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants



CA.N.Charles Fernando

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M/S. RURAL WORKERS DEVELOPMENT SOCIETY
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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 01.04.2024	Addition		Gross Value as on 31.03.2025	Depreciation		WDV as on 31.03.2025
			More than 180 Days	Less than 180 Days		Rate	Amount	
1	Computer & Printer	2,813	-	-	2,813	40%	1,125	1,688
2	Modem	1,932	-	-	1,932	40%	773	1,159
3	Tablets	4,781	-	-	4,781	40%	1,912	2,869
4	Camera	1,011	-	-	1,011	40%	404	607
	Total	10,537			10,537		4,215	6,322

Schedule : " B " Unutilised Project fund

S.No	Name of the Project	Opening Balance as on 01.04.2024	Grant Received during the year	Bank Interest	Total Receipts	Revenue Expenses	Capital Expenses	Total Amount Utilised	Unutilised fund on 31.03.2025
1	CRY Project	70,860	69,74,960	24,224	69,99,184	54,61,278	-	54,61,278	16,08,766
	TOTAL	70,860	69,74,960	24,224	69,99,184	54,61,278	-	54,61,278	16,08,766

Schedule - C - General Fund

Particulars	(₹)
Opening Balance as on 01.04.2024	10,537
Less: Transfer to project fund	15,37,906
Add: Excess of Income over Expenditure	15,33,691
Closing balance as on 31.03.2025	6,322



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Schedules forming part of the financial statements

Schedule D - Admin Expenditure

Schedule : D	Particulars	31.03.2025	31.03.2024
	Salary	3,06,000	1,53,000
	Office Rent	2,45,820	1,31,000
	Office Maintenance	3,600	3,599
	EB Expenses	7,726	8,361
	Computer Maintenance	8,100	6,000
	Monthly review Meetings	39,986	23,370
	Audit Fees	35,400	21,500
	Bank Charges	8,026	2,789
	Total	6,54,658	3,49,619

Schedule E - Cash & Bank Balances

Schedule E	Particulars	31.03.2025	31.03.2024
	<u>Cash in Hand</u>	1,655	780
	<u>Cash at bank</u>		
	SBI - 60478 - Designated Account	11,48,364	36,536
	IOB - 35225 - Utilisation Account	5,51,822	32,700
	IOB - 18401 - Utilisation Account	825	843
	Total	17,02,666	70,860



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Schedule F: FC Significant Accounting Policies and Notes on Account for the year
2024-2025

FC Significant Accounting Policies:

- Cash System is followed for all transactions and are recorded on cash basis as and when effected.
- Grants Received from Donor Agencies were for specific purpose and hence it is shown separately under the head “ **Unutilized specific Project Fund** ” to reflect the balance left in hand and to be applied to the following year for the purpose for which it was given.
- Fixed Assets were not acquired from the project funds and so it is not written off as expenditure to arrive the unutilized specific project fund.

Notes on Accounts:

- Schedules B forms part of the Income and Expenditure Account.
- Schedules A to C forms part of the Balance Sheet Account.
- Previous year figures have been regrouped wherever it is necessary.

Place: Madurai

Date: 03.06.2025

UDIN: 25026619BMHWTH6408

"As per our repot of even date"

For Charles Fernando & Co

Firm Registration Number : 000604S

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