INDEPENDENT AUDITOR'S REPORT

To

The Members of

RURAL WORKERS DEVELOPMENT SOCIETY

Ramanathapuram- 623 501.

Report on the Financial Statements

We have audited the accompanying **consolidated financial statements** of **"RURAL WORKERS DEVELOPMENT SOCIETY"** which comprise the Balance Sheet as at March 31, 2026, 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 given 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.

CHARLES FERNANDO & CO. E-7, VARAPRADHA VASUDHARA MADURAI-652003 CHARTERED ACCOUNTANTS

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, 2026, and its Statement of Income and Expenditure for the year.

CHARLES FERNANDO & CO.
E7, VARAPRADHA VASUDHARA MADURAI-652003
CHARTERED ACCOUNTANTS

i. In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2026;

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.

<u>Report on Other Legal & Statutory Requirements</u>

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 2026 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: 23.06.2026
UDIN: 26026619IVFYVA4770

"As per my report of even date"
For Charles Fernando & Co
Firm Registration Number : 000604S
Chartered Accountants

CHARLES FERNANDO & CO. E7, VARAPRADHA VASUDHARA MADURAI-652003 CHARTERED ACCOUNTANTS

CA.N.Charles Fernando
Proprietor
Membership No:026619

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01-04-2025 TO 31-03-2026

(Amount in Rs.)

S.No	Particulars	Note	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
I	**Receipts**			
1	Cash and Bank - Opening Balance	1	17,11,622	1,48,129
2	Donations	2	51,00,388	70,23,360
3	Other Income	3	24,993	26,651
4	Other Current Liabilities	4	3,11,750	4,32,600
	Total		**71,48,753**	**76,30,740**
II	**Payments**			
1	Programme Expenses	5	39,60,090	48,06,620
2	Other Expenses	6	8,04,243	6,97,747
3	Other Current Liabilities	7	3,82,200	3,45,321
4	Property, Plant and Equipment & Intangible Assets	8	94,000	68,360
5	Other Current Assets	9	-	1,070
6	Cash and Bank - Closing Balance	10	19,08,220	17,11,622
	Total		**71,48,753**	**76,30,740**

Notes 1 to 10 annexed hereto form part of the Receipt & Payment A/c

"As per my report of even date"

Place: Madurai

Date:23.06.2026

UDIN:26026619IVFYVA4770

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants

CHARLES FERNANDO & CO. E7, VARAPRADHA VASUDHARA MADURAI-652003 CHARTERED ACCOUNTANTS

CA.N.Charles Fernando

Proprietor

Membership No:026619

President **Secretary** **Treasurer**

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in Rs.)

S.No	Particulars	Sch.	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
I	**Income**			
	Donations and Grants	8	51,00,388	70,23,360
II	**Other Income**	9	24,993	26,651
III	**Total Income (I+II)**		**51,25,381**	**70,50,011**
IV	**Expenses**			
(a)	Programme Expenses	10	39,60,090	48,06,620
(b)	Other Expenses	11	8,04,243	6,97,747
(c)	Depreciation and Amortization Expenses	4.1 & 4.2	1,07,461	93,975
	Total Expenses		**48,71,793**	**55,98,342**
V	**Excess of Income over Expenditure for the year before exceptional and extraordinary items (III-IV)**		**2,53,588**	**14,51,669**
VI	Exceptional items		-	-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		**2,53,588**	**14,51,669**
VIII	Extraordinary Items		-	-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		**2,53,588**	**14,51,669**
	Balance tansferred to General Fund		**2,53,588**	**14,51,669**

Schedules 8 to 11 annexed hereto form part of the Income & Expenditure A/c

Place: Madurai

Date:23.06.2026

UDIN:26026619IVFYVA4770

"As per my report of even date"

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants

CHARLES FERNANDO & CO. E7, VARAPRADHA VASUDHARA MADURAI-652003 CHARTERED ACCOUNTANTS

CA.N.Charles Fernando

Proprietor

Membership No:026619

President **Secretary** **Treasurer**

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2026

(Amount in ₹.)

S.No	Particulars	Sch.	As At 31/03/2026	As At 31/03/2025
I	**Liabilities (Sources of Funds)**			
1	**NPO Funds**			
(a)	Unrestricted Funds	1	9,78,546	9,44,829
(b)	Restricted Funds	2	18,28,636	16,08,766
	Sub Total		28,07,182	25,53,595
2	**Non-Current Liabilities**			
	Sub Total		-	-
3	**Current Liabilities**			
(a)	Short-Term Borrowings		-	-
(b)	Payables		-	-
(c)	Other Current Liabilities	3	23,450	93,900
(d)	Short-Term Provisions		-	-
	Sub Total		**23,450**	**93,900**
	Total		**28,30,632**	**26,47,495**
II	**Assets (Application of Funds)**			
1	**Non-Current Assets**			
(a)	Property, Plant and Equipment and Intangible Assets			
	(i) Property, Plant and Equipment	4	9,11,342	9,24,803
	(ii) Intangible Assets		-	-
	(iii) Capital Work In Progress		-	-
	(iv) Intangible Asset Under Development		-	-
(b)	Non-Current Investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other Long Term Assets		-	-
	Sub Total		9,11,342	9,24,803
2	**Current Assets**			
(a)	Current Investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and Bank Balances	5	19,08,220	17,11,622
(e)	Short Term Loans and Advances	6	10,000	10,000
(f)	Other Current Assets	7	1,070	1,070
	Sub Total		19,19,290	17,22,692
	Total		**28,30,632**	**26,47,495**

Schedules 1 to 7 annexed hereto form part of the Balance Sheet

Place: Madurai

Date:23.06.2026

UDIN:26026619IVFYVA4770

"As per my report of even date"

For Charles Fernando & Co

Firm Registration Number : 000604S

Chartered Accountants

CHARLES FERNANDO & CO. E7, VARAPRADHA VASUDHARA MADURAI-652003 CHARTERED ACCOUNTANTS

CA.N.Charles Fernando

Proprietor

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Notes Forming Part of the Consolidated Receipts and Payments Account for the Period from 01-04-2025 to 31-03-2026

Note : 1 Cash And Bank - Opening Balance

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Local Contribution Account		
(A)	**Cash and Cash Equivalents**		
1	**Cash in Hand**		
1.1	Cash in Hand	522	887
	Sub-Total (A)	**522**	**887**
2	**Cash at Bank**		
2.01	TMB - 2202	4,834	20,845
2.02	IOB - 23830	3,600	55,537
	Sub-Total (B)	**8,434**	**76,382**
	Foreign Contribution Account		
(B)	**Cash and Cash Equivalents**		
1	**Cash in Hand**		
1.1	Cash in Hand	1,655	780
	Sub-Total (C)	**1,655**	**780**
2	**Cash at Bank**		
2.01	SBI - 60478 - Designated Account	11,48,364	36,536
2.02	IOB - 35225 - Utilisation Account	5,51,822	32,700
2.03	IOB - 18401 - Utilisation Account	825	843
	Sub-Total (D)	**17,01,011**	**70,080**
	Total (A+B+C+D)	**17,11,622**	**1,48,129**

Note : 2 Donations

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Local Contribution Account		
(A)	**Unrestricted Funds**		
1	Donations	80,460	48,400
2	Donations-in-Kind	67,500	-
	Sub-Total (A)	**1,47,960**	**48,400**
	Foreign Contribution Account		
(C)	**Restricted Funds**		
1	Contribution received from Child Rights & You	49,52,428	69,74,960
	Sub-Total (B)	**49,52,428**	**69,74,960**
	Total (A+B)	**51,00,388**	**70,23,360**

CHARLES FERNANDO & CO. E7 VARAPRADHA VASUDHARA MADURAI-652003 CHARTERED ACCOUNTANTS

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Notes Forming Part of the Consolidated Receipts and Payments Account for the Period from 01-04-2025 to 31-03-2026

Note : 3 Other Income

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Local Contribution Account		
(A)	**Unrestricted Funds**		
1	**Interest Income**		
1.1	Interest from Savings Bank Account	211	1,007
1.2	Subscription from Members	1,180	1,080
1.3	Other Income	300	340
	Sub-Total (A)	**1,691**	**2,427**
	Foreign Contribution Account		
(B)	**Restricted Funds**		
1	**Interest Income**		
1.1	Interest from Savings Bank Account	23,302	24,224
	Sub-Total (B)	**23,302**	**24,224**
	Total (A+B)	**24,993**	**26,651**

Note : 4 Other Current Liabilities

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Foreign Contribution Account		
1	TDS Collected	3,11,750	4,32,600
	Total	**3,11,750**	**4,32,600**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7, VARAPRADHA VASUDHARA MADURAI-652008

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Notes Forming Part of the Consolidated Receipts and Payments Account for the Period from 01-04-2025 to 31-03-2026

Note : 5 Programme Expenses

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	**Foreign Contribution Account**		
	Restricted Funds		
1.01	Convergence meeting on Anti child labor Day	-	31,429
1.02	Child rights campaign	50,706	91,128
1.03	Consultant charges - Senior programme officer	-	3,96,000
1.04	Consultant charges - programme officer	-	3,12,000
1.05	Consultant - Senior Field Worker	-	14,40,000
1.06	Consultant charges - Junior Field worker	-	3,33,000
1.07	Consultant charges - MIS & Documentation	2,11,500	2,86,500
1.08	Bridge Course Programme	-	6,90,000
1.09	State Level Consultation on RTH	-	3,58,063
1.10	Consultant- Program Management	3,06,000	1,02,000
1.11	Consultant - Program Coordination	2,56,500	85,500
1.12	Consultant- Cluster Coordination	2,11,500	70,500
1.13	Consultant - Field Work	11,88,000	3,96,000
1.14	Consultant - Technical Specialist	1,71,000	57,000
1.15	Children Activity Centres	5,67,000	1,57,500
1.16	Consultant- Thematic expert cum Trainer	1,68,000	-
1.17	Books & Guides	25,749	-
1.18	Knowledge &Capacity Building Training	69,080	-
1.19	Caders Training at Vilathikulam Block	14,286	-
1.20	Data Generation on status of system activation on Health	1,37,600	-
1.21	Leadership Training for Children at Vilathikulam Block	18,134	-
1.22	Project Coordinator	81,000	-
1.23	Cluster Coordinator	66,000	-
1.24	Community Organizers	3,01,548	-
1.25	MIS and Documentation Coordinator	66,000	-
1.26	Junior Consultant- Enagement with Children	38,000	-
1.27	Travel Community Organizers	874	-
1.28	Capacity building of Project Team	6,353	-
	Sub-Total (A)	**39,54,830**	**48,06,620**
2	**Local Contribution Account**		
2.1	Program expenses	5,260	-
	Sub-Total (B)	**5,260**	-
	Total (A+B)	**39,60,090**	**48,06,620**

CHARLES FERNANDO & CO. 87, VARAPRADHA VASUDHARA MADURAI-652003 CHARTERED ACCOUNTANTS

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Notes Forming Part of the Consolidated Receipts and Payments Account for the Period from 01-04-2025 to 31-03-2026

Note : 6 Other Expenses

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Local Contribution Account		
1	**Administration Expenses**		
1.01	Society Renewal	-	1,800
1.02	Insurance Renewal	-	1,006
1.03	Website Renewal	9,200	1,100
1.04	Carrier Guidance Programme	-	9,750
1.05	Postage, Printing and Stationery	4,334	3,685
1.06	Office Maintenance	1,225	207
1.07	Office Internet Expenses	-	8,250
1.08	Audit Fees	1,900	-
1.09	Bank Charges	-	61
1.10	Society Expenses	-	4,236
1.11	TDS & E Filing Charges	9,000	9,000
1.12	Electricity Expenses	734	3,994
1.13	News Paper Cost	3,320	-
	Sub-Total (A)	29,713	43,089
	Foreign Contribution Account		
2	**Administration Expenses**		
2.01	Salary	3,63,000	3,06,000
2.02	Office Rent	2,16,090	2,45,820
2.03	Office Maintenance	26,519	3,600
2.04	EB Expenses	7,438	7,726
2.05	Computer Maintenance	11,550	8,100
2.06	Monthly review Meetings	40,766	39,986
2.07	Audit Fees	33,500	35,400
2.08	Bank Charges	5,917	8,026
2.09	Travel	69,750	-
	Sub-Total (B)	7,74,530	6,54,658
	Total (A+B)	**8,04,243**	**6,97,747**

Note : 7 Other Current Liabilities

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Local Contribution Account		
1	TDS Remitted	-	6,621
	Sub-Total (A)	-	6,621
	Foreign Contribution Account		
1	TDS Remitted	3,82,200	3,38,700
	Sub-Total (B)	3,82,200	3,38,700
	Total (A+B)	**3,82,200**	**3,45,321**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS MADURAI-652003

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Notes Forming Part of the Consolidated Receipts and Payments Account for the Period from 01-04-2025 to 31-03-2026

Note : 8 Property, Plant And Equipment & Intangible Assets

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	**Local Contribution Account**		
1.1	Building	-	68,360
1.2	Laptop (Donation in Kind)	67,500	
	Sub-Total (A)	67,500	68,360
2	**Foreign Contribution Account**		
2.1	Tally Software	26,500	-
	Sub-Total (B)	26,500	-
	Total (A+B)	**94,000**	**68,360**

Note : 9 Other Current Assets

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Local Contribution Account		
1	EB Deposits	-	1,070
	Total	-	**1,070**

CHARLES FERNANDO & CO.
E7, VARAPRADHA VASUDHARA MADURAI-652003
CHARTERED ACCOUNTANTS

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Notes Forming Part of the Consolidated Receipts and Payments Account for the Period from 01-04-2025 to 31-03-2026

Note : 10 Cash And Bank - Closing Balance

S.No	Particulars		For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Local Contribution Account			
(A)	**Cash and Cash Equivalents**			
1	**Cash in Hand**			
1.1	Cash in Hand		359	522
		Sub-Total (A)	**359**	**522**
2	**Cash at Bank**			
2.01	TMB - 2202		52,081	4,834
2.02	IOB - 23830		3,694	3,600
		Sub-Total (B)	**55,775**	**8,434**
	Foreign Contribution Account			
(B)	**Cash and Cash Equivalents**			
1	**Cash in Hand**			
1.1	Cash in Hand		922	1,655
		Sub-Total (C)	**922**	**1,655**
2	**Cash at Bank**			
2.01	SBI - 60478 - Designated Account		12,83,123	11,48,364
2.02	IOB - 35225 - Utilisation Account		5,68,042	5,51,822
2.03	IOB - 18401 - Utilisation Account		-	825
		Sub-Total (D)	**18,51,165**	**17,01,011**
	Total (A+B+C+D)		**19,08,220**	**17,11,622**

CHARLES FERNANDO & CO.
E7, VARAPRADHA VASUDHARA MADURAI-652003
CHARTERED ACCOUNTANTS

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Consolidated Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule : 1 Unrestricted Funds

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
1	**General Funds**		
1.1	Opening Balance	9,44,829	2,87,216
1.2	Add: Transfer from Capital Fund	-	7,43,850
1.3	Add: Excess of Income over Expenditure	2,53,588	14,51,669
	Sub-Total (A)	**11,98,416**	**24,82,735**
1.4	Less: Transfer from Unutilised Specific Project Fund	2,19,870	15,37,906
	Sub-Total (B)	**2,19,870**	**15,37,906**
		9,78,546	**9,44,829**
	Total (A-B)	**9,78,546**	**9,44,829**

Schedule : 2 Restricted Funds

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
1	**Foreign Contribution Account** Programme *(refer Schedule 2.1)*	18,28,636	16,08,766
	Total	**18,28,636**	**16,08,766**

Schedule : 3 Other Current Liabilities

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
1	**Foreign Contribution Account** TDS Payable	23,450	93,900
	Total	**23,450**	**93,900**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7, VARAPRADHA VASUDHARA MADURAI-652003

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Consolidated Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule : 4 Property, Plants And Equipments & Intangible Assets

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
	Local Contribution Account		
1	Property, Plant and Equipment *(refer Schedule 4.1)*	8,91,249	9,18,481
	Sub-Total (A)	**8,91,249**	**9,18,481**
	Foreign Contribution Account		
3	Property, Plant and Equipment *(refer Schedule 4.2)*	20,093	6,322
	Sub-Total (B)	**20,093**	**6,322**
	Total (A+B)	**9,11,342**	**9,24,803**

Schedule : 5 Cash And Bank Balances

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
	Local Contribution Account		
(A)	**Cash and Cash Equivalents**		
1	**Cash in Hand**		
1.1	Cash in Hand	359	522
	Sub-Total (A)	**359**	**522**
2	**Cash at Bank**		
2.01	TMB - 2202	52,081	4,834
2.02	IOB - 23830	3,694	3,600
	Sub-Total (B)	**55,775**	**8,434**
	Foreign Contribution Account		
(B)	**Cash and Cash Equivalents**		
1	**Cash in Hand**		
1.1	Cash in Hand	922	1,655
	Sub-Total (C)	**922**	**1,655**
2	**Cash at Bank**		
2.01	SBI - 60478 - Designated Account	12,83,123	11,48,364
2.02	IOB - 35225 - Utilisation Account	5,68,042	5,51,822
2.03	IOB - 18401 - Utilisation Account	-	825
	Sub-Total (D)	**18,51,165**	**17,01,011**
	Total (A+B+C)	**19,08,220**	**17,11,622**

CHARLES FERNANDO & CO. E7 VARAPRADHA VASUDHARA MADURAI-652003 CHARTERED ACCOUNTANTS

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Consolidated Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule : 6 Short Term Loans & Advances

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
	Local Contribution Account		
1	**Loans & Advances**		
1.1	Rental Advance	10,000	10,000
	Total	**10,000**	**10,000**

Schedule : 7 Other Current Assets

S.No	Particulars	As At 31/03/2026	As At 31/03/2025
1	**Local Contribution Account**		
1.0	EB Deposit	1,070	1,070
	Total	**1,070**	**1,070**

CHARLES FERNANDO & CO.
E7, VARAPRABHA VASUDHARA MADURAI-652003
CHARTERED ACCOUNTANTS

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Consolidated Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule : 8 Donations and Grants

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Local Contribution Account		
(A)	**Unrestricted Funds**		
1	Donations	80,460	48,400
2	Donations-in-Kind	67,500	-
	Sub-Total (A)	**1,47,960**	**48,400**
	Foreign Contribution Account		
(C)	**Restricted Funds**		
1	Contribution received from Child Rights & You	49,52,428	69,74,960
	Sub-Total (B)	**49,52,428**	**69,74,960**
	Total (A+B)	**51,00,388**	**70,23,360**

Schedule : 9 Other Income

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Local Contribution Account		
(A)	**Unrestricted Funds**		
1	**Interest Income**		
1.1	Interest from Savings Bank Account	211	1,007
1.2	Subscription from Members	1,180	1,080
1.3	Other Income	300	340
	Sub-Total (A)	**1,691**	**2,427**
	Foreign Contribution Account		
(B)	**Restricted Funds**		
1	**Interest Income**		
1.1	Interest from Savings Bank Account	23,302	24,224
	Sub-Total (B)	**23,302**	**24,224**
	Total (A+B)	**24,993**	**26,651**

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Consolidated Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule : 10 Programme Expenses

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
1	**Foreign Contribution Account**		
	Restricted Funds		
1.01	Convergence meeting on Anti child labor Day	-	31,429
1.02	Child rights campaign	50,706	91,128
1.03	Consultant charges - Senior programme officer	-	3,96,000
1.04	Consultant charges - programme officer	-	3,12,000
1.05	Consultant - Senior Field Worker	-	14,40,000
1.06	Consultant charges - Junior Field worker	-	3,33,000
1.07	Consultant charges - MIS & Documentation	2,11,500	2,86,500
1.08	Bridge Course Programme	-	6,90,000
1.09	State Level Consultation on RTH	-	3,58,063
1.10	Consultant- Program Management	3,06,000	1,02,000
1.11	Consultant - Program Coordination	2,56,500	85,500
1.12	Consultant- Cluster Coordination	2,11,500	70,500
1.13	Consultant - Field Work	11,88,000	3,96,000
1.14	Consultant - Technical Specialist	1,71,000	57,000
1.15	Children Activity Centres	5,67,000	1,57,500
1.16	Consultant- Thematic expert cum Trainer	1,68,000	
1.17	Books & Guides	25,749	
1.18	Knowledge &Capacity Building Training	69,080	
1.19	Caders Training at Vilathikulam Block	14,286	
1.20	Data Generation on status of system activation on	1,37,600	
1.21	Leadership Training for Children at Vilathikulam	18,134	
1.22	Project Coordinator	81,000	
1.23	Cluster Coordinator	66,000	
1.24	Community Organizers	3,01,548	
1.25	MIS and Documentation Coordinator	66,000	
1.26	Junior Consultant- Enagement with Children	38,000	
1.27	Travel Community Organizers	874	
1.28	Capacity building of Project Team	6,353	
	Sub-Total (A)	**39,54,830**	**48,06,620**
2	**Local Contribution Account**		
2.1	Program expenses	5,260	-
	Sub-Total (B)	**5,260**	**-**
	Total (A+B)	**39,60,090**	**48,06,620**

CHARLES FERNANDO & CO. E7 VARAPRADHA VASUDHARA MADURAI-652003 CHARTERED ACCOUNTANTS

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Consolidated Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule : 11 Other Expenses

S.No	Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
	Local Contribution Account		
1	**Administration Expenses**		
1.01	Society Renewal	-	1,800
1.02	Insurance Renewal	-	1,006
1.03	Website Renewal	9,200	1,100
1.04	Carrier Guidance Programme	-	9,750
1.05	Postage, Printing and Stationery	4,334	3,685
1.06	Office Maintenance	1,225	207
1.07	Office Internet Expenses	-	8,250
1.08	Audit Fees	1,900	-
1.09	Bank Charges	-	61
1.10	Society Expenses	-	4,236
1.11	TDS & E Filing Charges	9,000	9,000
1.12	Electricity Expenses	734	3,994
1.13	News Paper Cost	3,320	-
	Sub-Total (A)	29,713	43,089
	Foreign Contribution Account		
2	**Administration Expenses**		
2.01	Salary	3,63,000	3,06,000
2.02	Office Rent	2,16,090	2,45,820
2.03	Office Maintenance	26,519	3,600
2.04	EB Expenses	7,438	7,726
2.05	Computer Maintenance	11,550	8,100
2.06	Monthly review Meetings	40,766	39,986
2.07	Audit Fees	33,500	35,400
2.08	Bank Charges	5,917	8,026
2.09	Travel	69,750	-
	Sub-Total (B)	7,74,530	6,54,658
	Total (A+B)	**8,04,243**	**6,97,747**

CHARLES FERNANDO & CO. CHARTERED ACCOUNTANTS E7 VARAPRADHA VASUDHARA MADURAI-652003

RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Consolidated Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule : 2.1 Programme

Foreign Contribution Account Medical Programme

S.No	Donor Name	Opening Balance as on 01-04-2025	Received During the Year			Utilised During the Year			Closing Balance as on 31-03-2026
			Fund Received	Interest Income	Total	Revenue Expenses	Capital Expenses	Total	
1	CRY Project	16,08,766	49,52,428	23,302	49,75,730	47,29,360	26,500	47,55,860	18,28,636
	Total	**16,08,766**	**49,52,428**	**23,302**	**49,75,730**	**47,29,360**	**26,500**	**47,55,860**	**18,28,636**

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RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Consolidated Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule - 4.1 Property, Plant And Equipment & Intangible Assets

Local Contribution Account Property, Plant And Equipment & Intangible Assets

S.No	Name of the Assets	Opening W.D.V. as on 01-04-2025	Additions During the Yea		Deduction	Total	Depreciation		Closing W.D.V. as on 31-03-2026
			More than 180 days	Less than 180 days			Rate	₹	
(A)	**Property, Plant And Equipment**								
	BLOCK I								
1	**Land**								
1.1	Land	1,49,971				1,49,971	0%	-	1,49,971
	Sub-Total (A)	**1,49,971**	-	-	-	**1,49,971**		-	**1,49,971**
	BLOCK II								
2	**Building & Furniture**								
2.1	Musical Instruments	1,836				1,836	10%	184	1,653
2.2	Modem	1,667				1,667	10%	167	1,501
2.3	Plastick Chair & Stool	7,149				7,149	10%	715	6,434
2.4	Steel Rack	1,494				1,494	10%	149	1,344
2.5	Silver Vessels	2,552				2,552	10%	255	2,296
2.6	Building	7,34,407				7,34,407	10%	73,441	6,60,966
2.7	Furniture	2,165				2,165	10%	217	1,949
	Sub-Total (B)	**7,51,270**	-	-	-	**7,51,270**		**75,127**	**6,76,143**

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RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Consolidated Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule - 4.1 Property, Plant And Equipment & Intangible Assets

Local Contribution Account Property, Plant And Equipment & Intangible Assets

S.No	Name of the Assets	Opening W.D.V. as on 01-04-2025	Additions During the Yea		Deduction	Total	Depreciation		Closing W.D.V. as on 31-03-2026
			More than 180 days	Less than 180 days			Rate	₹	
	BLOCK III								
3	**Equipments**								
3.1	Induction Stove	1,437				1,437	15%	216	1,221
3.2	Bereau	779				779	15%	117	662
3.3	Weighing Scale & Hight Measuring Meter	325				325	15%	49	276
3.4	Electranic Fan	622				622	15%	93	529
	Sub-Total (C)	**3,164**	-	-	-	**3,164**		**475**	**2,689**
	BLOCK IV								
4	**Computer & Accessories**								
4.1	Kyan	5,380				5,380	40%	2,152	3,228
4.2	Computer & Printer	8,696				8,696	40%	3,478	5,218
4.3	Laptop	-		67,500		67,500	40%	13,500	54,000
	Sub-Total (D)	**14,076**	-	**67,500**	-	**81,576**		**19,130**	**62,446**
	Grand Total (A+B+C+D)	**9,18,481**	-	**67,500**	-	**9,85,981**		**94,732**	**8,91,249**

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RURAL WORKERS DEVELOPMENT SOCIETY

12/2732-4 RKV Illam 1st Floor, Mahatma Gandhi Nagar 1st Street, Pattinamkaththan Post, Ramanathapuram - 623503

Schedules Forming Part of the Consolidated Balance Sheet and Income and Expenditure Account for the Year Ended 31st March 2026

Schedule - 4.2 Property, Plant and Equipment

Foreign Contribution Account Property, Plant and Equipment

S.No	Name of the Assets	Opening W.D.V. as on 01-04-2025	Additions During the Year		Deduction	Total	Depreciation		Closing W.D.V. as on 31-03-2026
			More than 180 days	Less than 180 days			Rate	₹	
(A)	**Property, Plant And Equipment**								
	BLOCK I								
1	**Computer & Accessories**								
1.1	Computer & Printer	1,688				1,688	40%	675	1,013
1.2	Modem	1,159				1,159	40%	464	696
1.3	Tablets	2,869				2,869	40%	1,147	1,721
1.4	Camera	607				607	40%	243	364
	Sub-Total (A)	**6,322**	-	-	-	**6,322**		**2,529**	**3,793**
(B)	**Intangible Assets**								
	BLOCK II								
2	**Software**								
2.1	Tally Software	-	24,500	2,000		26,500	40%	10,200	16,300
	Sub-Total (B)	-	**24,500**	**2,000**	-	**26,500**		**10,200**	**16,300**
	Total (A+B)	**6,322**	**24,500**	**2,000**	-	**32,822**	-	**12,729**	**20,093**

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M/S. RURAL WORKERS DEVELOPMENT SOCIETY

19A, R.R SETHUPATHI NAGAR, RAMANATHAPURAM - 623501.

Significant Accounting Policies and Notes on Account for the year 2025-2026

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 acquired from the project funds were written off as expenditure to arrive the unutilized specific project fund, however depreciation on the fixed assets were charged in the Income & Expenditure Account and the assets were shown in the Balance Sheet after charging depreciation and the corresponding value is shown as contra in Capital Fund Account.
- Depreciation on the Fixed Assets was charged at the rate prescribed in the Income Tax Act, 1961.

Notes on Accounts:

- Schedules 1 to 10 & 11 hereto form part of the Receipts and Payments Account and Income and Expenditure Account
- Schedules 1 to 7 hereto form part of the Balance Sheet.
- Previous year figures have been regrouped wherever it is necessary

Place: Madurai
Date: 23.06.2026
UDIN: 26026619IVFYVA4770

"As per my report of even date"
For Charles Fernando & Co
Firm Registration Number : 000604S
Chartered Accountants

CHARLES FERNANDO & CO. E7, VARAPRADHA VASUDHARA MADURAI-652003 CHARTERED ACCOUNTANTS

CA.N.Charles Fernando
Proprietor
Membership No:026619