

M.S. Chandramohan B.A., F.C.A., DISA (ICA).,
Chartered Accountant

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AUDITOR'S REPORT

I have audited the attached Balance Sheet **COMMUNITY ORGANISATION FOR SOCIAL TRANSFORMATION TRUST – (COST TRUST)**, Registered No.163/2001 **ERANDELLAIPARAI, RETTIAPATTY (P.O), DINDIGUL - 624003.**, The Receipts & Payments Account, The Income and Expenditure Account for the period ended on that date annexed thereto. These financial statements are the responsibility of the Trust Management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in India. Those 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, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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.

Further, I report that.

(i) I have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purpose of my audit.

(ii). In my opinion, proper books of accounts as required my law have been kept by the Trust so far as appears from my examination of those books,

(iii). The balance sheet, Income and Expenditure Account dealt with by this report are in agreement with the books of account.

(iv). In my opinions and to the best of my information and according to the explanations given to me, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India.

In the case of the **Balance Sheet**, of the State of affairs of the Trust as at **31st March 2025** and In the case of **Income and Expenditure Account** of the **Excess of Expenditure** for the year ended on **31st March 2025**.

PLACE: DINDIGUL

DATE : 15-10-2025

M.S. CHANDRAMOHAN & CO
CHARTERED ACCOUNTANT

M.S. CHANDRAMOHAN B.A., F.C.A., DISA(ICA)
M NO:023108

Community Organisation For Social Transformation Trust (COST TRUST)
Erandellaiparai, Rettiapatty - Post, Dindigul -624003, Tamilnadu, India
Consolidated (FC&LC) Receipts and Payments Account for the year Ended 31st March 2025

RECEIPTS			PAYMENTS	
Opening Balance:			Programs	
Cash at Bank				
SBI-FC/Ac 40083652713	17,14,550.58		SELAVIP Water Project - (FC)	
ICICI Bank - LC - 86831	1,544.48		April 2024 to Sep. 2024	
Canara FC (Utilization) - 70030	1,003.68	17,17,098.74	(Ref.No.AS3/2024)	17,11,577.00
Cash in Hand		921.22	SELAVIP - Housing Project - (FC)	
Grant Received From SELAVIP Foundation (FC)		18,88,598.00	Dec. 2024 to Mar.2025) Ref. No. AS/17/2025)	18,88,332.00
Beneficiary & Org., Contribution for SELAVIP Housing Proj.,		2,55,050.00	Housing Project (LC)	2,56,050.00
Beneficiary & Org., Contribution for SELAVIP Water Proj.,		2,66,900.00	Water Project - LC	2,67,100.00
Public Contribution		3,17,078.76	Primary Health Centre (LC)	4,37,500.00
Primary Health Centre		9,36,550.00	Mobile Health Care Clinic (LC)	4,25,900.00
Mobile Health Care Clinic		7,47,370.00	Children Development	5,92,935.00
			Women Development	2,96,900.00
FC Bank Interest -SBI		1,591.00	Food for Poor	10,185.00
LC Bank Interest		113.00		
FC Bank Interest -Canara		33.00	Administration Expenses (as per Schedule)	2,17,632.00
			Audit fees paid FY 23-24	20,000.00
			FC SBI - Bank Charges	318.60
				-
			Closing Balance:	
			Cash at Bank	
			SBI-FC/Ac 40083652713	3,188.98
			ICICI Bank - LC - 86831	736.24
			Canara FC (Utilization) - 70030	1,036.68
			Cash in Hand	1,912.22
Total		61,31,303.72	Total	61,31,303.72

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Community Organisation For Social Transformation Trust (COST TRUST)
Erandellaiparai, Rettipatty - Post, Dindigul -624003, Tamilnadu, India
Consolidated (FC&LC) Income and Expenditure Account for the year Ended 31st March 2025

EXPENDITURE			INCOME	
Opening Balance:			Programs	
SELAVIP FOUNDATION Water Project (FC)			SELAVIP FOUNDATION Water Project (FC)	
SELAVIP Water Project - (FC) April 2024 to Sep. 2024 (Ref.No.AS3/2024)		17,11,577.00	Unutilized Fund Brought forward from Previous year	17,11,577.00
SELAVIP FOUNDATION Water Project (LC)			SELAVIP FOUNDATION Water Project (LC)	
SELAVIP - Housing Project - (LC) Dec. 2024 to Mar.2025 (Ref. No. AS/17/2025)		2,67,100.00	Beneficiary & Org., Contribution for SELAVIP Water Proj.,	2,66,900.00
SELAVIP FOUNDATION Housing Project (FC)			SELAVIP FOUNDATION Housing Project (FC)	
SELAVIP - Housing Project - (FC) Dec. 2024 to Mar.2025 (Ref. No. AS/17/2025)		18,88,332.00	Grant Received during the year	18,88,598.00
SELAVIP FOUNDATION Housing Project (LC)			SELAVIP FOUNDATION Housing Project (LC)	
Housing Project (LC)		2,56,050.00	Beneficiary & Org., Contribution for SELAVIP Housing Proj.,	2,55,050.00
Other Grants (LC)			Other Grants (LC)	
Primary Health Centre (LC)		4,37,500.00	Public Contribution	3,17,078.76
Mobile Health Care Clinic (LC)		4,25,900.00	Primary Health Centre	9,36,550.00
Children Development		5,92,935.00	Mobile Health Care Clinic	7,47,370.00
Women Development		2,96,900.00		
Food for Poor		10,185.00	FC Bank Interest -SBI	1,591.00
			LC Bank Interest	113.00
Administration Expenses (as per Schedule)		2,17,632.00	FC Bank Interest -Canara	33.00
Audit Fees payable for FY 24-25		20,000.00		
FC SBI - Bank Charges		318.60	Excess of Expenditure over Income	92,787.84
Depreciation		93,219.00		
Total		62,17,648.60	Total	62,17,648.60

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Community Organisation For Social Transformation Trust (COST TRUST)
Erandellaiparai, Rettipatty - Post, Dindigul -624003, Tamilnadu, India
Consolidated (FC&LC) BALANCE SHEET AS AT 31st March 2025

LIABILITIES			ASSETS	
CAPITAL ACCOUNT			Fixed Assets	
Opening Balance:	9,27,924.16		Camera	6,357.00
Less: Excess of Expenditure over Income	92,787.84		Computer	2,213.40
Closing Balance		8,35,136.32	Fan	408.00
			Fire Extinguisher	6,621.50
Audit Fees Payable for 2024-25		20,000.00	Furniture & Fittings	7,731.00
			HP Laser Jet Printer	2,618.00
			Medical Equipments	64,760.72
			Rural Health Center Building	2,09,436.00
			Software	961.00
			UPS & Battery	13,914.00
			Vehicle Account	1,28,535.17
			Water Heater	954.00
			Land Diamond City	1,56,969.00
			Land Rural Primary Health Center	6,044.40
			ECG machine	40,032.00
			Hematology Testing Machine	8,895.00
			Laboratory Equipments	94,891.00
			Microscope	19,274.00
			Grant Balance Recievable from	
			The Hands Foundation	77,647.00
			Closing Balance:	
			Cash at Bank	
			SBI-FC/Ac 40083652713	3,188.98
			ICICI Bank - LC - 86831	736.24
			Canara FC (Utilization) - 70030	1,036.68
			Cash in Hand	1,912.22
Total		8,55,136.32	Total	8,55,136.32

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