



## INDEPENDENT AUDITOR'S REPORT

To

The Members of

**SOCIAL NEED EDUCATION AND HUMAN AWARENESS**

**NAGAPATTINAM - 611 001**

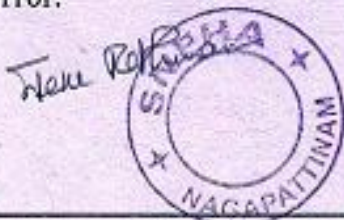
### Report on the Financial Statements

We have audited the accompanying financial statements of "**Social Need Education and Human Awareness**" which comprise the Balance Sheet as at March 31, 2019, 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, 2019, 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, 2019;
- ii. In the case of the Income and Expenditure Account, Excess of Expenditure over income 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: 27.06.2019





**SOCIAL NEED EDUCATION AND HUMAN AWARENESS,  
30, KARIYANKUDI CHETTY STREET, NAGAPATTINAM - 611 001. TAMIL NADU**



**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2019**

RECEIPTS	Sch	(₹)	PAYMENTS	Sch	(₹)
<b>To Foreign Contribution Account</b>			<b>By Foreign Contribution Acct.</b>		
<b>" GRANT RECEIVED:</b>			<b>Programme Expenses</b>		
ActionAid Association - New Delhi		200,000	ActionAid Association - New Delhi		200,046
Both Ends - Netherlands		6,790,378	Both Ends - Netherlands		6,617,854
CCFD - Tereee Solidare - France		3,989,856	CCFD - Tereee Solidare - France		3,630,940
Naz Foundation (India) Trust - New Delhi	C	1,510,000	Naz Foundation (India) Trust	C	1,510,000
Partners in Justice Concerns India - Karnataka		100,000	Partners in Justice Concerns India - Karnataka		100,065
Seniorer Uden Graenser - Denmark		2,345,204	Seniorer Uden Graenser		1,131,703
Stockholm University - Sweedon		3,832,709	Stockholm University - Swedon		4,029,736
		18,768,147			
<b>To Interest Received</b>	O	188,187	<b>General Interest &amp; Other Expenses</b>	O	71,418
To sale of computer		4,000	CISU - Bank Charges		263
					17,292,025
<b>To Local Contribution Account</b>			<b>By Local Contribution Account</b>		
<b>" GRANT RECEIVED:</b>			<b>Programme Expenses</b>		
Child Line India Foundation -		2,516,552	Child Line India Foundation - Mumbai		1,220,017
Gaja Relief - Individual Contribution	C	548,730	Gaja Relief - Individual Contribution	C	531,192
Voice Foundation - Chennai		1,242,380	Voice Foundation - Chennai		1,242,380
		4,307,662			
<b>To Interest received</b>		31,811	<b>General expenses</b>	S	56,847
<b>To Other Income</b>		10,001			3,050,436
<b>To SMBT Project</b>	T	226,600	<b>By SMBT Project</b>	T	111,380
			<b>By Capital Expenditure</b>	F	228,798
<b>To Advances</b>	E&G	250,529	<b>By Advances</b>	E&G	425,169
* LIC-GI Recovery		30,550	* LIC-GI Remittance		31,070
* TDS Recovery	D	274,449	* TDS Remittance	D	269,829
* PF Recovery		990,383	* PF Remittance		991,577
		1,295,382			1,292,476
<b>TO OPENING BALANCE</b>	A		<b>BY CLOSING BALANCES</b>	A	
CASH		14,661	CASH		18,896
BANK		3,336,525	BANK		6,014,325
		3,351,186			6,033,221
<b>TOTAL</b>		<b>28,433,505</b>	<b>TOTAL</b>		<b>28,433,505</b>

*Schedules A, C to G, & S to O annexed hereto form part of the Receipts & Payments Account*

Place : Madurai  
Date:27.06.2019



"As per my report of even date"  
For AROCKIASAMY & CHARLES  
Chartered Accountant  
FRN : 018079S

*P. Arockiasamy*  
P.AROCKIASAMY  
Partner  
MNo:018348



**SOCIAL NEED EDUCATION AND HUMAN AWARENESS,  
30, KARIYANKUDI CHETTY STREET, NAGAPATTINAM - 611 001. TAMIL NADU**



**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019**

EXPENDITURE	Sch	(₹)	INCOME	Sch	(₹)
To Foreign Contribution Acct.			By Foreign Contribution Account		
<b>Programme Expenses</b>			<b>" GRANT RECEIVED:</b>		
ActionAid Association - New Delhi		200,046	ActionAid Association - New Delhi		200,000
Both Ends - Netherlands		6,617,854	Both Ends - Netherlands		6,790,378
CCFD - Terec Solidare - France		3,630,940	CCFD - Terec Solidare - France		3,989,856
Naz Foundation (India) Trust	C	1,510,000	Naz Foundation (India) Trust - New Delhi	C	1,510,000
Partners in Justice Concerns India - Karnataka		100,065	Partners in Justice Concerns India - Karnataka		100,000
Seniorer Uden Graenser		1,131,703	Seniorer Uden Graenser - Denmark		2,345,204
Stockholm University - Sweden		4,029,736	Stockholm University - Sweedon		3,832,709
General Interest & Other Expenses	O	71,418	To Interest Received		188,187
CISU - Bank Charges		263			
		17,292,025			
<b>To Local Contribution Account</b>			<b>By Local Contribution Account</b>		
<b>Programme Expenses</b>			<b>" GRANT RECEIVED:</b>		
Child Line India Foundation - Mumbai		1,220,017	Child Line India Foundation - Mumbai		2,516,552
Gaja Relief - Individual Contribution	C	531,192	Gaja Relief - Individual Contribution	C	548,730
Voice Foundation - Chennai		1,242,380	Voice Foundation - Chennai		1,242,380
General expenses	S	56,847	<b>By Interest received</b>		31,811
		3,050,436	By Other Income		10,001
To Depreciation	F	298,941			
Loss on sale of Assets		13,826			
To Excess of Income over Expenditure		2,650,580			
<b>TOTAL</b>		<b>23,305,808</b>	<b>TOTAL</b>		<b>23,305,808</b>

Schedules C, F, S & O annexed hereto form part of the Income & Expenditure Account

Place : Madurai

Date: 27.06.2019



"As per my report of even date"  
For AROCKIASAMY & CHARLES  
Chartered Accountant  
FRN : 0180795

*P. Arockiasamy*  
P. AROCKIASAMY  
Partner  
MNo: 018348



**SOCIAL NEED EDUCATION AND HUMAN AWARENESS,  
30, KARIYANKUDI CHETTY STREET, NAGAPATTINAM - 611 001. TAMIL NADU**



**CONSOLIATED BALANCE SHEET AS AT 31-03-2019**

LIABILITIES	Sch	(₹)	ASSETS	Sch	(₹)
Capital Fund		2,130,194	Fixed Assets	F	2,130,194
General Fund	B	666,611	Advances and Deposits	G	126,324
Unutilised Specific Fund	C	4,412,984	Cash & Bank Balance	A	6,033,221
Current Liabilities	D	729,951			
Loans and Advances	E	350,000			
<b>TOTAL Rs.</b>		<b>8,289,740</b>	<b>TOTAL Rs.</b>		<b>8,289,740</b>

*Schedules A to G annexed hereto form part of the Balance Sheet Account*

Place : Madurai  
Date:27.06.2019

**"As per my report of even date"**

For AROCKIASAMY & CHARLES  
Chartered Accountant  
FRN : 0180795



*P. Arockiasamy*  
**P. AROCKIASAMY**  
Partner  
MNo:018348







Schedules forming part of the consolidated financial statements for year ended 31.03.2019

**SCHEDULE F: DEPRECIATION CUM FIXED ASSETS SCHEDULE**

Particulars	WDV as on 01.04.2018	Addition during the year		Deletion During the year	Total	Depreciation		WDV as on 31.03.2019
		Before Sep. 2018	After Sep. 2018			Rate	Amount	
<b>FOREIGN CONTRIBUTION</b>								
Land	784,798				784,798	0%	-	784,798
Furniture	29,164			2,070	27,094	10%	2,709	24,385
Revolving Chair	3,975				3,975	10%	398	3,578
Soap Forms & Racks	9,331				9,331	10%	933	8,398
Digital Camera	52,042			5,421	46,621	15%	6,993	39,628
Power Backup	-				-		-	-
Battery	68,524				68,524	15%	10,279	58,245
Power Backup	-				-		-	-
Battery	22,570				22,570	15%	3,386	19,185
Microteck 900VA UP	-	13,600			13,600	15%	2,040	11,560
Printer LBP 6200D	-				-		-	-
Canon Laser	7,385				7,385	15%	1,108	6,277
Water Purifier	5,681				5,681	15%	852	4,829
Samsung Mobile	5,429				5,429	15%	814	4,615
Mobile Phone	18,500				18,500	15%	2,775	15,725
Cannon Printer cum	-				-		-	-
Scanner	7,492				7,492	15%	1,124	6,368
Color Printer cum	-				-		-	-
Scanner	10,614				10,614	15%	1,592	9,022
Chevrolet Thavera	787,346				787,346	15%	118,102	669,244
Xerox Copier	69,560				69,560	15%	10,434	59,126
Projector	22,865				22,865	15%	3,430	19,435
Laptop	65,000				65,000	40%	26,000	39,000
Laptop	-		135,098		135,098	40%	27,020	108,078
Laptop	-		46,600		46,600	40%	9,320	37,280
Computer	9,984			5,920	4,064	40%	1,626	2,438
Computer	55,091				55,091	40%	22,036	33,055
Laptop - Portable	-				-		-	-
Computer	25,098				25,098	40%	10,039	15,059
Computer	-	33,500			33,500	40%	13,400	20,100
Note Pad	6,170				6,170	40%	2,468	3,702
<b>Sub Total</b>	<b>2,066,619</b>	<b>47,100</b>	<b>181,698</b>	<b>13,411</b>	<b>2,282,006</b>		<b>278,877</b>	<b>2,003,129</b>
<b>LOCAL CONTRIBUTION</b>								
Web Designing	50,000	-	-	-	50,000	0%	-	50,000
Furniture	10,470	-	-	-	10,470	10%	1,047	9,423
Steel Almirah	15,200	-	-	-	15,200	10%	1,520	13,680
Steel Table	8,027	-	-	-	8,027	10%	803	7,224
Digital Camera	2,601	-	-	2,601	-	15%	-	-
Xerox Copier	-	-	-	-	-	15%	-	-
Printer	4,299	-	-	-	4,299	15%	645	3,654
Multimedia Projecto	16,704	-	-	-	16,704	15%	2,506	14,199
800 VA UPS Battery	4,459	-	-	-	4,459	15%	669	3,790
Printer	9,250	-	-	-	9,250	15%	1,388	7,863
Computer	28,720	-	-	-	28,720	40%	11,488	17,232
Computer	1,814	-	-	1,814	-	40%	-	-
<b>Sub Total</b>	<b>151,545</b>	<b>-</b>	<b>-</b>	<b>4,415</b>	<b>147,130</b>		<b>20,065</b>	<b>127,065</b>
<b>Total</b>	<b>2,218,164</b>	<b>47,100</b>	<b>181,698</b>	<b>17,826</b>	<b>2,429,136</b>		<b>298,941</b>	<b>2,130,194</b>

*Handwritten signature: Hanu Pathania*