Arockiasamy & Charles
Chartered Accountants

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, 2022, 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.

E-7, Varapradha "Vasudhara", 78, TPK Road, Madurai-625 003. Ph : 0452 2602193
Mobile : 93441 01733, 82202 78727 E-mail : arockiasamycharesca@gmail.com

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 areappropriate 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, 2021, 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, 2022;

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.

For Arockiasamy & Charles
Firm Registration Number : 018079S
Chartered Accountants

AROCKIYASAMY & CHARLES
CHARTERED ACCOUNTANTS
67, VARAPRADHA
VASUDHARA
ANGALPURAM
MADURAI
625 003

P.Arockiasamy
Partner
Membership No.018348
UDIN: 22018348AODJCW8649

Place : Madurai
Date : 11.07.2022

SOCIAL NEED EDUCATION AND HUMAN AWARENESS,

30, KARIYANKUDI CHETTY STREET, NAGAPATTINAM - 611 001. TAMIL NADU

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

(₹)

To	EXPENDITURE	Sch	31.03.2022	31.03.2021	By	INCOME	Sch	31.03.2022	31.03.2021
"	**Foreign Contribution Acct.**				"	**Foreign Contribution Account**			
	Programme Expenses					**GRANT RECEIVED:**			
	Both Ends - Netherlands	G	4,764,250	4,060,369		Both Ends - Netherlands	G	4,408,387	3,857,740
	CCFD - Teree Solidare - France	H	3,020,357	3,067,460		CCFD - Teree Solidare - France	H	3,067,025	2,581,104
	Covid - 19	I	-	675,446		Covid - 19	I	-	675,059
	Crowd Funding - Millap Social Ventures USA	J	67,719	-		Crowd Funding - Millap Social Ventures USA	J	134,943	440,158
	Seniorer Uden Graenser - Denmark	K	1,483,967	881,195		Seniorer Uden Graenser - Denmark	K	1,133,418	5,672,939
	Stitching Transnational Institute, Netherland	L	1,331	-		Stitching Transnational Institute, Netherland	L	83,980	-
	Stockholm University - Sweedon	M	8,817,638	4,726,345		Stockholm University - Sweedon	M	11,050,376	-
	WhyHunger - NewYork, USA	N	536,558	-		WhyHunger - NewYork, USA	N	1,087,800	-
	General Expenses	G to O	184,159	13,914		Bank Interest Received	G to O	168,870	110,442
	SUB TOTAL		**18,875,979**	**13,424,729**		**SUB TOTAL**		**21,134,799**	**13,337,442**
"	**Local Contribution Account**				"	**Local Contribution Account**			
	Programme Expenses					**GRANT RECEIVED:**			
	Action Aid Associations - New Delhi	P	-	1,064,853		Action Aid Associations - New Delhi	P	-	797,000
	Child Line India Foundation - Mumbai	Q	1,864,630	1,340,278		Child Line India Foundation - Mumbai	Q	1,271,688	696,708
	Covid 19	R	1,623,425	2,212,519		Covid 19	R	1,647,907	2,236,779
	Gaja Relief - Individual Contribution		-	14,620		General Interest & Other Income	P to U	726,081	116,824
	General expenses	P to U	61,237	466,859		Naz Foundation (India) Trust - New Delhi	T	500,150	1,300,000
	Naz Foundation (India) Trust - New Delhi	T	397,550	1,314,111		State Child Protection Society	U	222,698	225,389
	State Child Protection Society	U	380,557	226,462					
	SUB TOTAL		**4,327,398**	**6,639,702**		**SUB TOTAL**		**4,368,524**	**5,372,700**
"	Depreciation	F	332,287	304,783					
"	Write Off Assets during the Year	F	31,530	13,264		**Excess of Expenditure over Income**			**1,672,334**
"	**Excess of Income over Expenditure**		1,936,129						
	TOTAL		**25,503,323**	**20,382,478**		**TOTAL**		**25,503,323**	**20,382,476**

Schedules F to T annexed hereto form part of the Income & Expenditure Account

"As per my report of even date"

For Arockiasamy & Charles
Firm Registration Number : 0180
Chartered Accountants

P.Arockiasamy
Partner
Membership No.018348
UDIN : 22018348AODJCW8649

AROCKIYASAMY & CHARLES
E7, VARAPRADHA VASUDHARA ANDALPURAM MADURAI 625 003
CHARTERED ACCOUNTANTS

Place : Madurai
Date : 11.07.2022

For SNEHA

Treasurer

Secretary

SOCIAL NEED EDUCATION AND HUMAN AWARENESS

30, KARIYANKUDI CHETTY STREET, NAGAPATTINAM - 611001. TAMIL NADU

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2022

(₹)

To	RECEIPTS	Sch	31.03.2022	31.03.2021	By	PAYMENTS	Sch	31.03.2022	31.03.2021
"	**Foreign Contribution Account**				"	**Foreign Contribution Acct.**			
	GRANT RECEIVED:					**Programme Expenses**			
	Both Ends - Netherlands	G	4,408,387	3,857,740		Both Ends - Netherlands	G	4,764,250	4,060,369
	CCFD - Teree Solidare - France	H	3,067,025	2,581,104		CCFD - Teree Solidare - France	H	3,020,357	3,067,460
	Covid - 19	I	-	675,059		Covid - 19	I	-	675,446
	Crowd Funding - Millap Social Ventures USA	J	134,943	-		Crowd Funding - Millap Social Ventures USA	J	67,719	-
	Seniorer Uden Graenser - Denmark	K	1,133,418	440,158		Seniorer Uden Graenser - Denmark	K	1,483,967	881,195
	Stitching Transnational Institute, Netherland	L	83,980	-		Stitching Transnational Institute, Netherland	L	1,331	-
	Stockholm University - Sweedon	M	11,050,376	5,672,939		Stockholm University - Sweedon	M	8,817,638	4,726,345
	WhyHunger - NewYork, USA	N	1,087,800	-		WhyHunger - NewYork, USA	N	536,558	-
	Bank Interest Received	G tO O	168,870	110,442		General Expenses	G tO N, O	184,159	13,914
	SUB TOTAL		**21,134,799**	**13,337,442**		**SUB TOTAL**		**18,875,979**	**13,424,729**
"	**Local Contribution Account**				"	**Local Contribution Account**			
	GRANT RECEIVED:					**Programme Expenses**			
	Action Aid Associations - New Delhi	P	-	797,000		Action Aid Associations - New Delhi	P	-	1,064,853
	Child Line India Foundation - Mumbai	Q	1,271,688	696,708		Child Line India Foundation - Mumbai	Q	1,864,630	1,340,278
	Covid 19	R	1,647,907	2,236,779		Covid 19	R	1,623,425	2,212,519
	General Interest & Other Income	P to U	726,081	116,824		Gaja Relief - Individual Contribution		-	14,620
	Naz Foundation (India) Trust - New Delhi	T	500,150	1,300,000		General expenses	P to U	61,237	466,859
	State Child Protection Society	U	222,698	225,389		Naz Foundation (India) Trust - New Delhi	T	397,550	1,314,111
						State Child Protection Society	U	380,557	226,462
	SUB TOTAL		**4,368,524**	**5,372,700**		**SUB TOTAL**		**4,327,398**	**6,639,702**
					"	**Capital Expenditure**		**324,049**	**240,049**
	LIC-GI Recovery	D	27,690	3,770		LIC-GI Remittance	D	28,080	1,300
	TDS Recovery	D	548,132	493,886		TDS Remittance	D	612,771	471,022
	PF Recovery	D	1,004,445	1,090,548		PF Remittance	D	1,017,334	1,086,933
	Prepaid PF	D	3,974	-		Prepaid PF	D	3,695	-
	Advance Refund	G	117,327	106,435		Outstanding Expenses	D	-	363,885
						Advances Paid	G	165,357	155,672
	SUB TOTAL		**1,701,568**	**1,694,639**		**SUB TOTAL**		**1,827,237**	**2,078,812**
	TO OPENING BALANCE	A				**BY CLOSING BALANCES**	A		
	CASH		16,558	6,972		CASH		2,979	16,558
	BANK		2,600,790	4,588,885		BANK		4,464,596	2,600,790
	SUB TOTAL		**2,617,348**	**4,595,857**		**SUB TOTAL**		**4,467,575**	**2,617,348**
	TOTAL		**29,822,239**	**25,000,638**		**TOTAL**		**29,822,239**	**25,000,638**

Schedules A to U annexed hereto form part of the Receipts & Payments Account

"As per my report of even date"

For Arockiasamy & Charles
Firm Registration Number : 018079S
Chartered Accountants

P.Arockiasamy
Partner
Membership No.018348
UDIN : 22018348AODJCW8649

Place : Madurai
Date : 11.07.2022

AROCKIYASAMY & CHARLES * CHARTERED ACCOUNTANTS * 67, VARAPRADHA VASUDHARA ANDALPURAM MADURAI 625 003

For SNEHA

Treasurer

Secretary

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

CONSOLIATED BALANCE SHEET AS AT 31-03-2022

(₹)

LIABILITIES	Sch	31.03.2022	31.03.2021	ASSETS	Sch	31.03.2022	31.03.2021
Capital Fund		3,160,946	3,200,714	Fixed Assets	F	3,160,946	3,200,714
General Fund	B	654,254	721,972	Advances and Deposits	G	266,936	218,906
Unutilised Specific Fund	C	3,129,414	1,085,800	Cash & Bank Balance	A	4,467,575	2,617,349
Current Liabilities	D	600,844	678,483				
Loans and Advances	E	350,000	350,000				
TOTAL		7,895,458	6,036,969	TOTAL		7,895,458	6,036,969

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

"As per my report of even date"

For Arockiasamy & Charles
Firm Registration Number : 018079S
Chartered Accountants

P.Arockiasamy
Partner
Membership No.018348
UDIN : 22018348AODJCW8649

AROCKIYASAMY & CHARLES
CHARTERED ACCOUNTANTS
67, VARAPRADHA VASUDHARA ANDALPURAM MADURAI

Place : Madurai
Date : 11.07.2022

For SNEHA

Treasurer **Secretary**