



## INDEPENDENT AUDITOR'S REPORT

To

*The Members of*

**SOCIAL NEED EDUCATION AND HUMAN AWARENESS**

**NAGAPATTINAM**

### Report on the Financial Statements

We have audited the accompanying financial statements of **FOREIGN CONTRIBUTION ACCOUNT** 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.



### **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, 2022, 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.

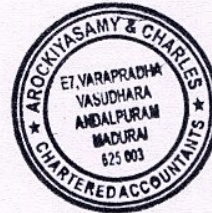
### **Report on Other Legal & Statutory Requirements**

- 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



*P. Arockiasamy*

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

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**FOREIGN CONTRIBUTION ACCOUNT**

**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
"	<b>FC GRANT RECEIVED:</b>				"	<b>By Programme Expenses</b>			
	Both Ends - Netherlands	G	4,408,387	3,857,740		Both Ends - Netherlands	G	4,764,250	4,060,369
	CCFD - Tereee Solidare - France	H	3,067,025	2,581,104		CCFD - Tereee Solidare - France	H	3,020,357	3,067,460
	Covid - 19	I	-	675,059		Covid - 19	I	-	675,446
	Millap Social Ventures USA	J	134,943	-		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 - Sweedo	M	11,050,376	5,672,939		Stockholm University - Sweedo	M	8,817,638	4,726,345
	WhyHunger - New York, USA	N	1,087,800	-		WhyHunger - New York, USA	N	536,558	-
"	Miscellaneous Income	O	16,331	-		General expenses	O	184,159	13,913
"	Interest received from Bank	O	152,539	110,442					
	<b>SUB TOTAL</b>		<b>21,134,799</b>	<b>13,337,442</b>		<b>SUB TOTAL</b>		<b>18,875,979</b>	<b>13,424,728</b>
					"	<b>Capital Expenditure</b>		<b>185,449</b>	<b>240,049</b>
"	LIC GI Recovery	C	27,690	28,340	"	LIC GI Remittance	C	27,950	26,000
"	Rent Advance	D	30,000	40,000	"	Rent Advance	D	-	10,000
"	TDS on Contractor	D	2,057	-	"	TDS on Contractor	D	2,857	-
	<b>SUB TOTAL</b>		<b>59,747</b>	<b>68,340</b>	"	Outstanding Expenses	C	-	3,435
"	<b>OPENING BALANCE</b>	A			"	<b>CLOSING BALANCES</b>	A		
	CASH		14,175	646		CASH		899	14,175
	BANK		2,163,679	2,475,637		BANK		4,279,265	2,163,679
	<b>SUB TOTAL</b>		<b>2,177,854</b>	<b>2,476,283</b>		<b>SUB TOTAL</b>		<b>4,280,164</b>	<b>2,177,854</b>
	<b>TOTAL Rs.</b>		<b>23,372,400</b>	<b>15,882,065</b>		<b>TOTAL Rs.</b>		<b>23,372,400</b>	<b>15,882,065</b>

Schedules A to M 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*  
P. Arockiasamy

Partner

Membership No.018348

UDIN : 22018348AODJCV8649



Place : Madurai

Date : 11.07.2022

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



**FOREIGN CONTRIBUTION ACCOUNT**

**FC INCOME & 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
"	<b>By Programme Expenses</b>				"	<b>FC GRANT RECEIVED:</b>			
	Both Ends - Netherlands	G	4,764,250	4,060,369		Both Ends-Netherlands	G	4,408,387	3,857,740
	CCFD - Tereed Solidare - France	H	3,020,357	3,067,460		CCFD - Tereed Solidare - France	H	3,067,025	2,581,104
	Covid - 19	I	-	675,446		Covid - 19	I	-	675,059
	Millap Social Ventures USA	J	67,719	-		Millap Social Ventures USA	J	134,943	-
	Seniorer Uden Graenser - Denmark	K	1,483,967	881,195		Seniorer Uden Graenser - Denmark	K	1,133,418	440,158
	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	5,672,939
	WhyHunger - New York, USA	N	536,558	-	"	WhyHunger - New York, USA	N	1,087,800	-
	General expenses	O	184,159	13,913	"	Miscellaneous Income	O	16,331	-
	<b>SUB TOTAL</b>		<b>18,875,979</b>	<b>13,424,728</b>	"	Interest received from Bank	O	152,539	110,442
"	To Depreciation	F	243,962	235,767		<b>SUB TOTAL</b>		<b>21,134,799</b>	<b>13,337,442</b>
"	Write off Assets during the year	F	26,151	13,264	"	<b>Excess of Expenditure over Income</b>		-	<b>336,317</b>
"	<b>Excess of Income over Expenditure</b>		<b>1,988,706</b>						
	<b>TOTAL Rs.</b>		<b>21,134,799</b>	<b>13,673,759</b>		<b>TOTAL Rs.</b>		<b>21,134,799</b>	<b>13,673,759</b>

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

For Arockiasamy & Charles

Firm Registration Number : 018079S

Chartered Accountants

P. Arockiasamy

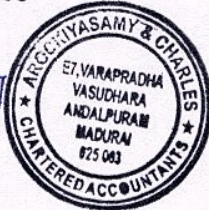
Partner

Membership No.018348

UDIN : 22018348AODJCW8649

Place : Madurai

Date : 11.07.2022



"As per my report of even date"

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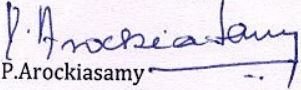


**FC BALANCE SHEET AS AT 31-03-2022**

(₹)

LIABILITIES	Sch	31.03.2022	31.03.2021	ASSETS	Sch	31.03.2022	31.03.2021
Capital Fund	F	1,719,475	1,804,140	Fixed Assets	F	1,719,475	1,804,140
General Fund	B	433,300	433,299	Advances and Deposits	D	10,974	40,174
Unutilised Specific Fund	E	3,855,759	1,782,389	Cash & Bank Balance	A	4,280,164	2,177,854
Current Liabilities	C	2,080	2,340				
<b>TOTAL Rs.</b>		<b>6,010,614</b>	<b>4,022,168</b>	<b>TOTAL Rs.</b>		<b>6,010,614</b>	<b>4,022,168</b>

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

For Arockiasamy & Charles  
Firm Registration Number : 018079S  
Chartered Accountants  
  
P. Arockiasamy  
Partner  
Membership No.018348  
UDIN : 22018348AODJCW8649



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Place : Madurai  
Date : 11.07.2022