



S. Sahoo & Co.

Chartered Accountants

Auditors' Report

To
The Members of Board
ALARIPPU
1072/2, D-2, 1ST FLOOR, MEHRAULI
NEW DELHI-110030

Report on the Financial Statements

We have audited the accompanying financial statements of "ALARIPPU" (PAN: AAATA0831D) which comprises the Balance Sheet as at 31st March 2018, Income & Expenditure Account, Receipt and Payment Account 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 of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safe guarding of the assets of the organization and for preventing and detecting the 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 internal controls, that were operating electively 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 have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.



We conducted our audit in accordance with the Standards on Auditing prescribed by the ICAI. 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 mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material mis statement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor or consider internal financial control relevant to the organization's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's management, as well as evaluating the over all 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 afore said financial statements, give the information required by the applicable laws in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the "ALARIPPU" as at March 31st, 2018.
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date.

For S. Sahoo & Co
Chartered Accountants
FRN NO.: 322952E

CA. Subhajt Sahoo, FCA, LLB
Partner
M.M.No: - 057426

Date: 10.06.2018
Place: New Delhi

ALARIPPU

1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

CONSOLIDATED PROJECTS

AMOUNT IN INR

BALANCE SHEET AS AT 31st MARCH 2018

	SCHEDULE	F.Y. 2017-18	F.Y. 2016-17
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	7,21,055.81	6,62,165.25
b. Project Fund	[02]	11,94,667.25	12,19,769.25
c. Asset Fund	[03]	10,35,628.45	10,40,756.45
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	29,51,351.51	29,22,690.95
APPLICATION OF FUND			
I.FIXED ASSETS			
Gross Block	[04]	10,40,756.45	10,51,836.45
Less: Accumulated Depreciation		5,128.00	11,080.00
Net Block		10,35,628.45	10,40,756.45
II. INVESTMENT	[05]	10,21,934.00	9,67,257.00
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[06]	3,56,461.32	53,445.52
b. Cash & Bank Balance	[07]	3,03,289.61	1,56,596.30
c. Grant Receivable	[08]	8,90,596.13	23,53,859.88
	A	15,50,347.06	25,63,901.70
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[09]	6,56,558.00	16,49,224.20
	B	6,56,558.00	16,49,224.20
NET CURRENT ASSETS	[A - B]	8,93,789.06	9,14,677.50
TOTAL	[I+II+III]	29,51,351.51	29,22,690.95

Significant Accounting Policies and Notes to Accounts

[20]

The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

FR No. 322952E

CA. Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Place: New Delhi

Date: 10.06.2018

For:

ALARIPPU

Yawar Qaiyum

Executive Member

Shiv Singh Nayal

EC Member

Cum Co-ordinator

Financial Statement for the F.Y. 2017-18

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

CONSOLIDATED PROJECTS

AMOUNT IN INR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018			
	SCHEDULE	F.Y. 2017-18	F.Y. 2016-17
<u>I. INCOME</u>			
Grant In Aid	[10]	12,16,113.25	23,52,721.03
Donation		-	2,34,715.00
Bank Interest		1,02,315.00	75,008.00
Other Income	[11]	602.56	4,802.33
TOTAL		13,19,030.81	26,67,246.36
<u>II. EXPENDITURE</u>			
Project Related Expenses [FCRA Projects]	[12]	18,657.00	41,880.00
Administrative Expenses [FCRA Projects]	[13]	10,340.65	19,734.93
Project Related Expenses [National Projects]	[14]	12,16,113.25	11,04,726.93
Administrative Expenses [National Projects]	[15]	23,786.35	24,489.93
Depreciation	[04]	5,128.00	11,080.00
Less: Depreciation Transferred to Asset Fund		5,128.00	11,080.00
TOTAL		12,68,897.25	11,90,831.79
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	50,133.56	14,76,414.57
IV. TRANSFER TO GENERAL FUND		68,790.56	2,56,645.32
TRANSFER TO PROJECT FUND		(18,657.00)	12,19,769.25
		(0.00)	-

Significant Accounting Policies and Notes to Accounts

[20]

The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

FR No. 322952E

CA. Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

For:

ALARIPPU

Yawar Qaiyum

Executive Member

Shiv Singh Nayal

EC Member

Cum Co-ordinator

Place: New Delhi

Date: 10.06.2018

Financial Statement for the F.Y. 2017-18

ALARIPPU

1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

CONSOLIDATED PROJECTS

AMOUNT IN INR

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

	SCHEDULE	F.Y. 2017-18	F.Y. 2016-17
RECEIPTS			
Opening Balance :			
Cash in Hand		-	-
Cash at Bank		1,56,596.30	2,68,288.76
Fixed Deposit		9,67,257.00	8,96,714.00
Grant In Aid	[16]	26,59,691.00	7,97,999.00
Donation		-	2,34,715.00
Bank Interest		1,05,656.00	77,207.00
Other Income	[17]	602.56	1,757.33
Loan & Advance Received	[18]	92,989.52	2,81,166.00
Total		39,82,792.38	25,57,847.09
PAYMENTS			
Project Related Expenses [FCRA Projects]	[12]	18,657.00	41,880.00
Administrative Expenses [FCRA Projects]	[13]	10,340.65	19,734.93
Project Related Expenses [National Projects]	[14]	12,16,113.25	11,04,726.93
Administrative Expenses [National Projects]	[15]	23,786.35	24,489.93
Loans & Advance Paid	[19]	13,88,671.52	2,43,162.00
Closing Balance			
Cash in Hand		-	-
Cash at Bank		3,03,289.61	1,56,596.30
Fixed Deposit		10,21,934.00	9,67,257.00
TOTAL Rs.		39,82,792.38	25,57,847.09

Significant Accounting Policies and Notes to Accounts

[20]

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The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

FR No. 322952E




CA. Subhajit Sahoo, FCA, LLb

Partner

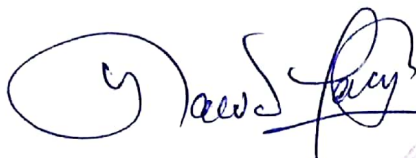
M No. 057426

Place: New Delhi

Date: 10.06.2018

For:

ALARIPPU



Yawar Qaiyum

Executive Member




Shiv Singh Nayal

EC Member

Cum Co-ordinator

Financial Statement for the F.Y. 2017-18

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

CONSOLIDATED PROJECTS	AMOUNT IN INR	
Schedules forming part of Financial Statement		
	F.Y. 2017-18	F.Y. 2016-17
<u>SCHEDULE [01] : GENERAL FUND</u>		
<u>FCRA PROJECTS</u>		
Opening Balance	1,83,680.84	1,56,145.77
Add: Excess of Income Over Expenditure	54,565.35	27,535.07
Less: Transfer to Projects	-	-
	2,38,246.19	1,83,680.84
<u>NATIONAL PROJECTS</u>		
Opening Balance	4,78,484.41	2,49,374.16
Add: Excess of Income Over Expenditure	14,225.21	2,29,110.25
Less: Transferred to Project		
Transfer to Social Justice and Empowerment Department	9,900.00	-
	4,82,809.62	4,78,484.41
TOTAL	7,21,055.81	6,62,165.25
<u>SCHEDULE [02] : PROJECT FUND</u>		
<u>FCRA PROJECTS</u>		
<u>Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan</u>		
Opening Balance	91,895.25	-
Transfer from Unspent Grant Balance	-	91,895.25
Less: Utilised During the Year	-	-
	91,895.25	91,895.25
<u>HIVOS : Productin of Play</u>		
Opening Balance	7,59,390.00	
Transfer from Unspent Grant Balance	-	8,01,270.00
Less: Utilised During the Year	-	41,880.00
	7,59,390.00	7,59,390.00
<u>Other Project Fund</u>		
Action Aid - Khiltee Kaliyaan - Phulwari Programme	59,785.00	59,785.00
Action Aid - Gift Fund Program	8,792.00	8,792.00
The South Asia Women's Fund : Traditional Skills for contemporary issues- Highlighting Social Issues		18,657.00
Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program	(5,605.00)	
Khiltee Kaliyaan - Phulwari Programme -Comic Relief & Strengthening short stay home & DIC Services	(840.00)	
	9,13,417.25	9,38,519.25
<u>NATIONAL PROJECTS</u>		
<u>Ministry of Culture</u>		
Opening Balance	2,81,250.00	-
Transfer from Grant Receivable	-	2,81,250.00
Less: Utilised During the Year	-	-
	2,81,250.00	2,81,250.00
TOTAL	11,94,667.25	12,19,769.25



Financial Statement for the F.Y. 2017-18

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2017-18	F.Y. 2016-17

SCHEDULE [03] : ASSET FUND

FCRA PROJECTS

Opening Balance	8,05,947.00	8,05,947.00
Add: Asset Purchase during the year	-	-
Less: Assets Disposed off	-	-
Less: Depreciation Transferred from Income & Exp. Account	-	-
	8,05,947.00	8,05,947.00

NATIONAL PROJECTS

Opening Balance	2,34,809.45	2,45,889.45
Add: Asset Purchase during the year	-	-
Less: Assets Disposed off	-	-
Less: Depreciation Transferred from Income & Exp. Account	5,128.00	11,080.00
	2,29,681.45	2,34,809.45

TOTAL

	10,35,628.45	10,40,756.45
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SCHEDULE [05] : FIXED DEPOSIT

FD-6058561943	2,97,946.00	2,85,710.00
FD-6058582006	7,23,988.00	6,81,547.00
	10,21,934.00	9,67,257.00

TOTAL

SCHEDULE [06] : LOAN & ADVANCES

FCRA PROJECTS

Security Deposit	4,500.00	4,500.00
TDS Receivable	16,544.00	9,797.00
Accured Interest	-	-
Staff Advances	-	26,255.52

NATIONAL PROJECTS

Security Deposit	5,500.00	5,500.00
TDS Receivable	7,393.00	7,393.00
Rampal Choudhary	5,024.00	-
Project Advance	3,17,500.32	-

TOTAL

	3,56,461.32	53,445.52
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SCHEDULE [07] : CASH & BANK BALANCE

FCRA PROJECTS

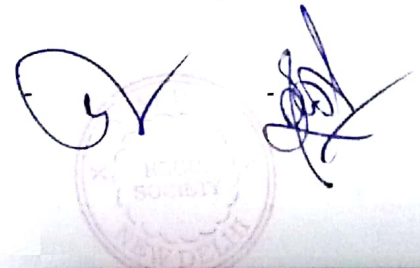
Cash in Hand	-	-
Cash at Bank;		
Indian Bank - 404243377	87,707.09	57,240.14
Bank of Baroda - 10260100022114	1,00,978.35	6,752.00
Punjab National Bank 2208000100183201	-	30,760.60

NATIONAL PROJECTS

Cash in Hand



Financial Statement for the F.Y. 2017-18



ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2017-18	F.Y. 2016-17
Cash at Bank;		
Indian Bank - 404249482	1,09,132.94	49,871.73
Punjab National Bank - 220800010078883	2,304.49	2,288.84
Punjab National Bank - 2226000108186457	3,166.74	9,682.99
TOTAL	3,03,289.61	1,56,596.30

SCHEDULE [08] : GRANT RECEIVABLE

FCRA PROJECTS

Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan

Opening Balance of Unspent Grants	-	91,895.25
Add: Grant received During the year	-	
Add: Interest earned on project grant during the year	-	
Less: Spent during the year	-	
Less: Transfer to Project Fund	-	91,895.25
	-	-

Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program

Opening Balance of Unspent Grants	-	(5,605.00)
Add: Grant received During the year	-	
Less: Grant Utilized during the Year	-	
	-	(5,605.00)

HIVOS : Productin of Play

Opening Balance of Unspent Grants	-	8,01,270.00
Less: Spent during the year	-	
Less: Transfer to Project Fund	-	8,01,270.00
	-	-

SWRC : UBS - Night School Programme

Opening Balance of Unspent Grants	-	(25,053.00)
Add: Grant received During the year	-	
Less: Transfer to Income & Expenditure Account	-	(25,053.00)
	-	-

Other Grant Balances

Action Aid - Khiltee Kaliyaan - Phulwari Programme - Comic Relief & Strengthening short stay home & DIC Services	-	(840.00)
Action Aid - Khiltee Kaliyaan - Phulwari Programme	-	
Action Aid - Gift Fund Program	-	
The South Asia Women's Fund : Traditional Skills for contemporary issues- Highlighting Social Issues	-	

SUB TOTAL

-	(6,445.00)
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NATIONAL PROJECTS

Room to Read India Trust: Reading Room Program - 50 RR

Opening Balance of Unspent Grant	-	(3,897.25)
Add: Grant received during the year	-	3,896.00
Add: Transfer from Income & Expenditure Account	-	1.25
Add: Local Contribution	-	



Financial Statement for the F.Y. 2017-18

CONSOLIDATED PROJECTS	AMOUNT IN INR	
Schedules forming part of Financial Statement		
	F.Y. 2017-18	F.Y. 2016-17
Less: Grant Utilised during the year	-	-
MWCD- Child Line India Foundation-India Integrated Child Projected Scheme		
Opening Balance of Unspent Grant	(9,45,152.88)	(5,60,624.95)
Add: Grant received during the year	12,67,329.00	7,18,000.00
Add: Bank Interest	3,341.00	2,199.00
Add: Local Contribution	-	-
Less: Grant Utilised during the year	12,16,113.25	11,04,726.93
	(8,90,596.13)	(9,45,152.88)
Ministry of Culture		
Opening Balance of Unspent Grant	-	2,81,250.00
Less: Transfer to Project Fund	-	2,81,250.00
	-	-
Social Justice & Empowerment Department		
Opening Balance of Unspent Grant	(14,02,262.00)	(14,02,262.00)
Add: Grant received during the year	13,92,362.00	-
Add: Transfer from General Fund	9,900.00	-
	-	(14,02,262.00)
SWRC - Tilonia Night School Program		
Opening Balance of Unspent Grant	-	(64,703.90)
Add: Grant received during the year	-	76,103.00
Less: Transfer to Income & Expenditure Account	-	11,399.10
	-	-
SUB TOTAL	(8,90,596.13)	(23,47,414.88)
TOTAL	(8,90,596.13)	(23,53,859.88)
<u>SCHEDULE [09] : SUNDRY CREDITORS</u>		
<u>FCRA PROJECTS</u>		
Staff Advances	-	6,520.00
TDS Payable	-	-
Other Expenses Payable	80,000.00	1,16,014.00
<u>NATIONAL PROJECTS</u>		
Accounts Payable	2,05,940.00	10,33,764.00
Provident Fund	-	11,848.00
Staff Benefit Fund	3,456.00	56,621.00
Staff Security Deposit	-	39,325.00
TDS Payable	-	600.00
Other Payable	3,67,162.00	3,84,532.20
TOTAL	6,56,558.00	16,49,224.20

SCHEDULE [10] : GRANT IN AID

FCRA PROJECTS

Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan

Opening Balance of Unspent Grants	-	91,895.25
Add: Grant received during the year	-	-
Add: Bank Interest	-	-
Less: Unspent during the year	-	-
	-	91,895.25



Financial Statement for the F.Y. 2017-18





CONSOLIDATED PROJECTS	AMOUNT IN INR	
Schedules forming part of Financial Statement		
	F.Y. 2017-18	F.Y. 2016-17

<u>Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program</u>		
Opening Balance of Unspent Grants	-	(5,605.00)
Add: Grant received during the year	-	-
Less: Unspent during the year	-	(5,605.00)
	-	-
<u>HIVOS : Productin of Play</u>		
Opening Balance of Unspent Grants	-	8,01,270.00
Less: Unspent during the year	-	-
	-	8,01,270.00
<u>SWRC : UBS - Night School Programme</u>		
Opening Balance of Unspent Grants	-	(25,053.00)
Add: Grant received during the year	-	-
Less: Unspent during the year	-	-
	-	(25,053.00)

Room to Read India Trust - In kind materials received

NATIONAL PROJECTS

<u>Room to Read India Trust: Reading Room Program - 50 RR</u>		
Opening Balance of Unspent Grant	(9,45,152.88)	(3,897.25)
Add: Grant received during the year	12,67,329.00	3,896.00
Add: Local Contribution	3,341.00	-
Less: Unspent during the year	(8,90,596.13)	-
	12,16,113.25	(1.25)

<u>MWCD- Child Line India Foundation-India Integrated Child Projected Scheme</u>		
Opening Balance of Unspent Grant	-	(5,60,624.95)
Add: Grant received during the year	-	7,18,000.00
Add: Bank Interest	-	2,199.00
Add: Local Contribution	-	-
Less: Unspent Grant Balance	-	(9,45,152.88)
	-	11,04,726.93

<u>Ministry of Culture</u>		
Opening Balance of Unspent Grant	-	2,81,250.00
Less: Grant Utilised during the year	-	-
	-	2,81,250.00

<u>Social Justice & Empowerment Department</u>		
Opening Balance of Unspent Grant	-	(14,02,262.00)
Less: Grant Utilised during the year	-	(14,02,262.00)
	-	-

<u>SWRC - Tilonia Night School Program</u>		
Opening Balance of Unspent Grant	-	(64,703.90)
Add: Grant received during the year	-	76,103.00
Less: Grant Utilised during the year	-	-
	-	11,399.10

Action Aid - Khiltee Kaliyaan - Phulwari Programme	-	59,785.00
Action Aid - Gift Fund Program	-	8,792.00



Financial Statement for the F.Y. 2017-18

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

CONSOLIDATED PROJECTS	AMOUNT IN INR	
Schedules forming part of Financial Statement		
	F.Y. 2017-18	F.Y. 2016-17
The South Asia Women's Fund : Traditional Skills for contemporary issues- Highlighting Social Issues	-	18,657.00
Room to Read India Trust - In kind materials received	-	-
TOTAL	12,16,113.25	23,52,721.03
<u>SCHEDULE [11] : OTHER INCOME</u>		
Interest on Income Tax Refund	-	1,067.00
Sale of Fixed Assets/Scrap	-	-
HP Gas Subsidy	602.56	690.33
Sale of Newspaper Scrap	-	-
Liabilities Written Off	-	3,045.00
TOTAL	602.56	4,802.33
<u>SCHEDULE [12] :PROJECT RELATED EXPENSES EXPENSES [FCRA PROJECTS]</u>		
HIVOS : Productin of Play (Schedule 12.01)	-	41,880.00
The South Asia Women's Fund : Traditional Skills for contemporary issues(Schedule 12.02)	18,657.00	-
TOTAL	18,657.00	41,880.00



ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

CONSOLIDATED PROJECTS	AMOUNT IN INR	
Schedules forming part of Financial Statement	F.Y. 2017-18	F.Y. 2016-17
<u>SCHEDULE [12.01] : HIVOS : Productin of Play</u>		
Travel and Transportation	-	-
Artist Honorarium	-	41,880.00
Project Director	-	-
Photocopy	-	-
TOTAL	-	41,880.00

SCHEDULE [12.02] :The South Asia Women's Fund : Traditional Skills for contemporary issues

Highlighting Social Issues

Programme Expenses

Training Expenses

6,000.00

-

Travel

8,302.00

-

Administrative Expenses

Printing Expenses

2,760.00

-

Contingency

1,595.00

-

TOTAL

18,657.00

-

SCHEDULE [13] : Administrative Expenses [FCRA]

Audit Exp.

10,000.00

18,750.00

Bank Charge

340.65

984.93

TOTAL

10,340.65

19,734.93

SCHEDULE [14] :PROJECT RELATED EXPENSES EXPENSES [NATIONAL]

Child Line Program Expenditure (Schedule 14.1)

12,16,113.25

11,04,726.93

TOTAL

12,16,113.25

11,04,726.93

SCHEDULE [14.1] : CHILD LINE INDIA FOUNDATION-INDIA INTEGRATED CHILD PROJECT

A.Recurring Expenditure

1. Staff Salary

Co-Ordinator

1,68,000.00

1,68,000.00

Part Time Counsellor

96,000.00

24,000.00

Team Member

5,54,838.00

5,63,234.00

Volunteers

72,000.00

60,000.00

2.Client Related Expenses

Medicals

344.00

-

Nutrations

9,910.00

3,500.00

Shelter

8,236.00

4,658.00

Travel's

1,26,790.00

1,07,959.00

3. Administrtion Expenses

Audit Fees

7,500.00

12,000.00

Awareness Material

22,961.00

2,276.00

Bank Charges

1,757.25

-



Financial Statement for the F.Y. 2017-18

(Handwritten signature)
SOCIETY

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

CONSOLIDATED PROJECTS	AMOUNT IN INR	
	Schedules forming part of Financial Statement	
	F.Y. 2017-18	F.Y. 2016-17
Communication	1,890.00	-
Computer Maintenance	12,718.00	5,684.00
Local Conveyance/ Travels	5,137.00	19,119.00
Miscellaneous	12,895.00	30,210.00
Consultancy	12,000.00	
Postage & Xerox	460.00	981.00
Printing & Stationeries	28,351.00	28,842.00
Telephone/ Mobile	26,978.00	26,360.00
Training & Orientation	5,123.00	4,947.00
Internet Connection	3,992.00	10,984.00
Electricity & Water	28,813.00	27,576.00
Office Maintenance	9,420.00	4,396.93
TOTAL	12,16,113.25	11,04,726.93

SCHEDULE [15] : ADMINISTRATIVE EXPENSES [NATIONAL PROJECTS]

Travel and Conveyance	-	1,822.00
Printing and Stationery	-	384.00
Insurance	1,265.00	4,144.00
Telephone	2,895.00	7,650.00
Audit Fees	10,000.00	10,000.00
Bank Commission/ Charges	826.35	489.93
Honorarium	8,000.00	-
Miscellaneous	800.00	-
TOTAL	23,786.35	24,489.93

SCHEDULE [16] : GRANT IN AID

FCRA PROJECTS

NATIONAL PROJECTS

SWRC, Tilonia	-	76,103.00
Child Line India Foundation: Integrated Child Protection Scheme	12,67,329.00	7,18,000.00
Room to Read India Trust for 50 Reading Rooms	-	3,896.00
Social Justice & Empowerment Department	13,92,362.00	-
TOTAL	26,59,691.00	7,97,999.00

SCHEDULE [17] : OTHER INCOME

Interest on Income Tax Refund	-	1,067.00
HP Gas Subsidy	602.56	690.33
Sale of Fixed Assets	-	-
Sale of Newspaper Scrap	-	-
TOTAL	602.56	1,757.33

SCHEDULE [18] : LOAN & ADVANCES RECEIVED

Account Payable	66,734.00	2,30,076.00
Accrued Interest		11,675.00
TDS Payable		600.00
Staff Advance	26,255.52	21,780.00



Financial Statement for the F.Y. 2017-18

SOCIETY

ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2017-18	F.Y. 2016-17
Income Tax Refund		17,035.00
TOTAL	92,989.52	2,81,166.00

SCHEDULE [19] : LOAN & ADVANCES PAID

Staff Security Deposit	39,325.00	26,456.00
TDS Receivable	6,747.00	-
Provident Fund Paid	11,848.00	1,715.00
Account Payable	9,74,708.00	1,98,907.00
Staff Benefit Fund	53,165.00	-
Staff Advances	6,520.00	6,814.00
TDS Payable	600.00	9,270.00
Project Advance	2,95,758.52	-
TOTAL	13,88,671.52	2,43,162.00



Financial Statement for the F.Y. 2017-18




ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

SCHEDULE [04] : FIXED ASSETS

PARTICULARS	GROSS BLOCK				DELETION DURING THE YEAR				NET BLOCK	
	As at	Addition		As at	Rate of Dep.	Sold/Damage During the Year	Depreciate During the year	Total	As on	
	01.04.2017	> 6 months	< 6 months	31.03.2018		Year		31.03.2018	31.03.2018	
FCRA PROJECTS										
A. ASSETS OUT OF GRANT FUND:										
OFFICE EQUIPMENTS including Computers	3,14,836.00	-	-	3,14,836.00		-	-	-	-	3,14,836.00
BOOKSELVES/Furnitures/Coolers	1,31,093.00	-	-	1,31,093.00		-	-	-	-	1,31,093.00
MOTOR CYCLE (Two Wheeler)	2,82,669.00	-	-	2,82,669.00		-	-	-	-	2,82,669.00
LCD Projector and DVD Player	13,700.00	-	-	13,700.00		-	-	-	-	13,700.00
Cycles	1,929.00	-	-	1,929.00		-	-	-	-	1,929.00
Computer Softwares	61,720.00	-	-	61,720.00		-	-	-	-	61,720.00
TOTAL [A]	8,05,947.00	-	-	8,05,947.00		-	-	-	-	8,05,947.00
LOCAL PROJECTS										
B. ASSETS OUT OF GRANT FUND:										
OFFICE EQUIPMENTS including Computers	1,08,910.00	-	-	1,08,910.00		-	-	-	-	1,08,910.00
BOOKSELVES/Furnitures/Coolers	41,532.50	-	-	41,532.50		-	-	-	-	41,532.50
Cycles	2,275.00	-	-	2,275.00		-	-	-	-	2,275.00
Computer and Softwares	51,400.00	-	-	51,400.00		-	-	-	-	51,400.00
Computer and Accessories for ChildLine	4,994.40	-	-	4,994.40	40%	-	1,998.00	1,998.00	1,998.00	2,996.40
Furniture for Child Line	14,482.70	-	-	14,482.70	10%	-	1,448.00	1,448.00	1,448.00	13,034.70
Office equipments for childline	11,214.85	-	-	11,214.85	15%	-	1,682.00	1,682.00	1,682.00	9,532.85
TOTAL [B]	2,34,809.45	-	-	2,34,809.45		-	5,128.00	5,128.00	5,128.00	2,29,681.45
TOTAL [A+B]	10,40,756.45	-	-	10,40,756.45		-	5,128.00	5,128.00	5,128.00	10,35,628.45



[Handwritten Signature]



ALARIPPU
1072/2, D-2, 1st FLOOR, MEHRAULI
NEW DELHI - 110030 (INDIA)

SCHEDULE [05] : Investment

FIXED DEPOSIT DETAILS											
S.No	FD NO	Rate of interest	Date of creation	Opening value as on 01.04.2017	Date of addition	Addition value	Maturity / Pre Maturity date during 17-18	Maturity / Pre Maturity value during 17-18	Maturity Date	Maturity Value	Closing Value as on 31.03.18
1	6058582006	9.25%	18.08.2014	6,81,547.00		42,441.00		-	18.08.2017	6,43,285.00	7,23,988.00
2	6058561943	9.25%	18.11.2014	2,85,710.00		12,236.00		-	18.11.2017	2,59,343.00	2,97,946.00
		Total		9,67,257.00		54,677.00		-		9,02,628.00	10,21,934.00



ALARIPPU
1072/2, D-2, 1ST FLOOR, MEHRAULI
NEW DELHI-110030

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART
OF FCRA ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2018.**

A. SIGNIFICANT NOTES ON ACTIVITIES

Alarippu is a non-governmental organisation, initiated in 1983.

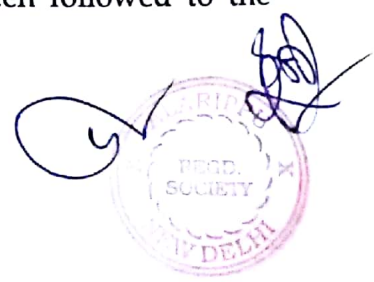
Alarippu aims at creating a non-threatening and congenial atmosphere through the means of creative activities to bring about changes in the personality of individuals and providing adequate and equitable space for all to grow. Alarippu is ActionAid's long term partners working on the issues of education, children's rights and livelihoods for vulnerable communities.

ALARIPPU works with children, adolescents and youth. It aims to increase confidence and social awareness through education, theatre and other communication methods in development process.

B. SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of Accounting:* The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Trust is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.



The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.

2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
 - b) In case of Assets created out of own fund is shown under the head Fixed Assets.
 - c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet
 - d) No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%

As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Revenue Recognition:** Restricted project grants were recognized as income on the grant received during the project period on the prorata basis of respective projects, whereas unrestricted project grants and Donations were recognized on the basis of receipts in



accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.

5. *Project Fund:* The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the period. Grant Income of the year, to the extent unutilized has transferred to Project Fund vide schedule -No.-02 of the Balance Sheet.
6. *Grant Receivable:* Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets vide schedule No.-08 of the Balance Sheet.
7. *Bank Interest:* As the Interest earned on saving bank account has been derived on unutilized donor funds therefore the same has been allocated to respective donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2017 to 31.03.2018 in the savings bank account.
8. *Expenditure:* Expenses are recorded on accrual basis (Except Audit Fees).
9. *Foreign Contribution:* Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

B. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.



4. Pending Legal Case/Contingent Liabilities: It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against ALARIPPU.
5. The Organization is registered under :
- The Society is registered under Societies Registration Act, Vide Registration No. S13481 dated 05.05.1983 in Delhi.
 - Under section 12A of the Income Tax Act, 1961 vide registration No. DLI(E) 1583 dated 19.12.1983. The organization has submitted the Income Tax Return for the year 2015-16 before the due date.
 - Foreign Contribution Regulation Act, 2010 vide registration no. - 231650030 dated 03.01.1985 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2016-17 before the due date.
 - PAN of the Organization is AAATA0831D.

For & On behalf of

S. SAHOO & CO

Chartered Accountants

FR NO: 322952E



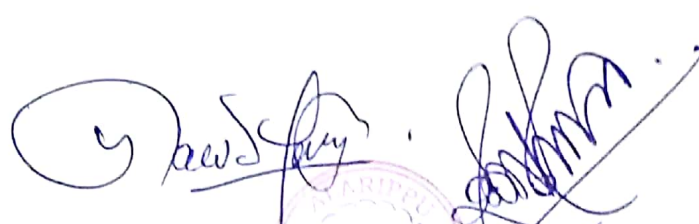
CA. Subhajit Sahoo, FCA, LLB

Partner

M No: 057426

For & On behalf of

ALARIPPU



Yawar Qaiyum

Executive Member

Shiv Singh Nayal

Member Cum

Co-ordinator

Place: New Delhi

Date: 10.06.2018