



# S. Sahoo & Co.

Chartered Accountants

## Independent Auditor's Report

To the Members of

**ALARIPPU**

1072/2, D-2, 1st Floor,

Mehrauli, New Delhi- 110 030

## Report on the Financial Statements

### Opinion

1. We have audited the accompanying financial statements of **ALARIPPU (PAN: AAATA0831D)**, which comprise the Balance Sheet as at 31 March 2019, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. 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 comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made there under, to the extent relevant and applicable, 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 31 March 2019, and its surplus for the year ended on that date

### Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## Responsibilities of the Management for the Financial Statements

4. The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the society and 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.
5. In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
  - Conclude on the appropriateness of society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

#### Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2019:
- a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the society on regular basis. The books of accounts are maintained in Jaipur location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the society and the same is maintained in accordance with the provisions of the Act and the rules made there under.



- b. Receipts and disbursements are properly and correctly shown in the accounts;
- c. The cash balance, vouchers, bank book etc. are in custody of Accountant and the same are in agreement with Books of account on the date of our audit.
- d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
- e. The Chief Functionary & Accountant of the society has furnished all information required for audit;
- f. In our opinion and according to the information provided to us, no property or funds of the society were applied for any object or purpose other than the object or purpose of the society;
- g. Society has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
- h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the governing board or any other person while in the management of the society were identified;
- i. In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the trust;
- j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co  
Chartered Accountants

FR No.: 322952E



*S. Sahoo*

CA. Subhajit Sahoo, FCA, LLB

Partner

M. No: - 057426

UDIN: - 19057426AAAAVX4377

Place: New Delhi

Date: 01.10.2019

# ALARIPPU

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

CONSOLIDATED PROJECTS

AMOUNT IN INR

## BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2019

	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
<b>SOURCES OF FUND</b>			
<b>I.FUND BALANCES:</b>			
a. General Fund	[01]	8,30,589.01	7,21,055.81
b. Project Fund	[02]	14,65,559.25	11,94,667.25
c. Asset Fund	[03]	10,31,097.45	10,35,628.45
<b>II.LOAN FUNDS:</b>			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>33,27,245.71</b>	<b>29,51,351.51</b>
<b>APPLICATION OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Gross Block	[04]	10,35,628.45	10,40,756.45
Less: Accumulated Depreciation		4,531.00	5,128.00
Net Block		<b>10,31,097.45</b>	<b>10,35,628.45</b>
<b>II. INVESTMENT</b>			
	[05]	<b>10,78,014.00</b>	<b>10,21,934.00</b>
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advances	[06]	4,12,146.32	3,56,461.32
b. Cash & Bank Balance	[07]	7,37,505.21	3,03,289.61
c. Grant Receivable	[08]	3,89,576.73	8,90,596.13
	A	<b>15,39,228.26</b>	<b>15,50,347.06</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[09]	3,21,094.00	6,56,558.00
	B	<b>3,21,094.00</b>	<b>6,56,558.00</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>12,18,134.26</b>	<b>8,93,789.06</b>
<b>TOTAL</b>	<b>[I+II+III]</b>	<b>33,27,245.71</b>	<b>29,51,351.51</b>

Significant Accounting Policies and Notes to Accounts

[18]

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

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

FR No. 322952E

For:

ALARIPPU

CA. Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Place: New Delhi

Date: 01 OCT 2019



Yawar Qaiyum

Executive Member



Shiv Singh Nayal

EC Member

Cum Co-ordinator

**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 2019**

	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
<b>I. INCOME</b>			
Grant In Aid	[10]	15,78,387.60	12,16,113.25
Bank Interest		1,40,369.00	1,02,315.00
Other Income		-	602.56
<b>TOTAL</b>		<b>17,18,756.60</b>	<b>13,19,030.81</b>
<b>II. EXPENDITURE</b>			
Project Related Expenses [FCRA Projects]	[11]	2,18,948.00	18,657.00
Administrative Expenses [FCRA Projects]	[12]	-	10,340.65
Project Related Expenses [National Projects]	[13]	10,88,547.60	12,16,113.25
Administrative Expenses [National Projects]	[14]	30,835.80	23,786.35
Depreciation	[04]	4,531.00	5,128.00
Less: Depreciation Transferred to Asset Fund		4,531.00	5,128.00
<b>TOTAL</b>		<b>13,38,331.40</b>	<b>12,68,897.25</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>3,80,425.20</b>	<b>50,133.56</b>
<b>IV. TRANSFER TO GENERAL FUND</b>		<b>1,09,533.20</b>	<b>68,790.56</b>
<b>TRANSFER TO PROJECT FUND</b>		<b>2,70,892.00</b>	<b>(18,657.00)</b>

Significant Accounting Policies and Notes to Accounts

[18]

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

For &amp; on behalf :

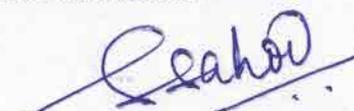
S.SAHOO &amp; CO.

Chartered Accountants

FR No. 322952E

For:

ALARIPPU

  
CA. Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426



  
Yawar Qaiyum  
Executive Member



  
Shiv Singh Nayal  
EC Member  
Cum Co-ordinator

Place: New Delhi

Date: 1 OCT 2019

# 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 2019

	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
<b>RECEIPTS</b>			
Opening 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
Grant In Aid	[15]	20,78,923.00	26,59,691.00
Bank Interest		1,00,287.00	1,05,656.00
Other Income		-	602.56
Loan & Advance Received	[16]	27,206.00	92,989.52
<b>Total</b>		<b>35,31,639.61</b>	<b>39,82,792.38</b>
<b>PAYMENTS</b>			
Project Related Expenses [FCRA Projects]	[11]	2,18,948.00	18,657.00
Administrative Expenses [FCRA Projects]	[12]	-	10,340.65
Project Related Expenses [National Projects]	[13]	10,88,547.60	12,16,113.25
Administrative Expenses [National Projects]	[14]	30,835.80	23,786.35
Loans & Advance Paid	[17]	3,77,789.00	13,88,671.52
Closing Balance			
Cash in Hand		-	-
Cash at Bank		7,37,505.21	3,03,289.61
Fixed Deposit		10,78,014.00	10,21,934.00
<b>TOTAL Rs.</b>		<b>35,31,639.61</b>	<b>39,82,792.38</b>

Significant Accounting Policies and Notes to Accounts [18] - -

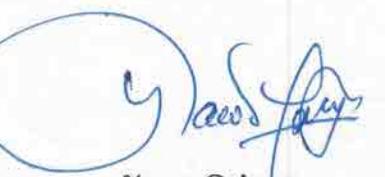
The schedules referred to above form an integral part of the Financial Statement.

For & on behalf of:  
**S.SAHOO & CO.**  
Chartered Accountants  
FR No. 322952E

For:  
**ALARIPPU**

  
CA. Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426



  
Yawar Qaiyum  
Executive Member



  
Shiv Singh Nayal  
EC Member  
Cum Co-ordinator

Place: New Delhi

Date: 01 OCT 2019

**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. 2018-19	F.Y. 2017-18
<b>SCHEDULE [01] : GENERAL FUND</b>		
<b><u>FCRA PROJECTS</u></b>		
Opening Balance	2,38,246.19	1,83,680.84
Add: Excess of Income Over Expenditure	1,20,171.00	54,565.35
	<b>3,58,417.19</b>	<b>2,38,246.19</b>
<b><u>NATIONAL PROJECTS</u></b>		
Opening Balance	4,82,809.62	4,78,484.41
Add: Excess of Income Over Expenditure	(10,637.80)	14,225.21
Less: Transferred to Project		
Transfer to Social Justice and Empowerment Department	-	9,900.00
	<b>4,72,171.82</b>	<b>4,82,809.62</b>
<b>TOTAL</b>	<b>8,30,589.01</b>	<b>7,21,055.81</b>
<b>SCHEDULE [02] : PROJECT FUND</b>		
<b><u>FCRA PROJECTS</u></b>		
<b><u>Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan</u></b>		
Opening Balance	91,895.25	91,895.25
Less: Utilised During the Year	-	-
	<b>91,895.25</b>	<b>91,895.25</b>
<b><u>HIVOS : Productin of Play</u></b>		
Opening Balance	7,59,390.00	7,59,390.00
Less: Utilised During the Year	-	-
	<b>7,59,390.00</b>	<b>7,59,390.00</b>
<b><u>Global Green Grant Fund</u></b>		
Grant Received During the Year	4,89,840.00	-
Less: Utilised During the Year	2,18,948.00	-
	<b>2,70,892.00</b>	<b>-</b>
<b><u>Action Aid Funded Projects</u></b>		
Action Aid - Khiltee Kaliyaan - Phulwari Programme	59,785.00	59,785.00
Action Aid - Gift Fund Program	8,792.00	8,792.00
Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program	(5,605.00)	(5,605.00)
Khiltee Kaliyaan - Phulwari Programme -Comic Relif & Strengthening short stay home & DIC Services	(840.00)	(840.00)
	<b>11,84,309.25</b>	<b>9,13,417.25</b>
<b><u>NATIONAL PROJECTS</u></b>		
<b><u>Ministry of Culture</u></b>		
Opening Balance	2,81,250.00	2,81,250.00
Less: Utilised During the Year	-	-
	<b>2,81,250.00</b>	<b>2,81,250.00</b>
<b>TOTAL</b>	<b>14,65,559.25</b>	<b>11,94,667.25</b>



Financial Statement for the F.Y. 2018-19



**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. 2018-19	F.Y. 2017-18
<b><u>SCHEDULE [03] : ASSET FUND</u></b>		
<b><u>FCRA PROJECTS</u></b>		
Opening Balance	8,05,947.00	8,05,947.00
<i>Add:</i> Asset Purchase during the year	-	-
<i>Less:</i> Assets Disposed off	-	-
<i>Less:</i> Depreciation Transferred from Income & Exp. Account	-	-
	8,05,947.00	8,05,947.00
 <b><u>NATIONAL PROJECTS</u></b>		
Opening Balance	2,29,681.45	2,34,809.45
<i>Add:</i> Asset Purchase during the year	-	-
<i>Less:</i> Assets Disposed off	-	-
<i>Less:</i> Depreciation Transferred from Income & Exp. Account	4,531.00	5,128.00
	2,25,150.45	2,29,681.45
<b>TOTAL</b>	<b>10,31,097.45</b>	<b>10,35,628.45</b>
 <b><u>SCHEDULE [05] : FIXED DEPOSIT</u></b>		
FD-6058561943	3,10,697.00	2,97,946.00
FD-6058582006	7,67,317.00	7,23,988.00
	<b>10,78,014.00</b>	<b>10,21,934.00</b>
 <b><u>SCHEDULE [06] : LOAN &amp; ADVANCES</u></b>		
<b><u>FCRA PROJECTS</u></b>		
Security Deposit	4,500.00	4,500.00
TDS Receivable	23,652.00	16,544.00
Staff Advances	14,400.00	-
Accrued Interest	40,566.00	-
<b><u>NATIONAL PROJECTS</u></b>		
Security Deposit	5,500.00	5,500.00
TDS Receivable	7,393.00	7,393.00
Project Advance	3,17,500.32	3,17,500.32
Rampal Choudhary	(1,365.00)	5,024.00
	<b>4,12,146.32</b>	<b>3,56,461.32</b>
 <b><u>SCHEDULE [07] : CASH &amp; BANK BALANCE</u></b>		
<b><u>FCRA PROJECTS</u></b>		
Cash in Hand	-	-
Cash at Bank;		
Indian Bank - 404243377	3,78,811.09	87,707.09
Bank of Baroda - 10260100022114	1,03,600.35	1,00,978.35
Punjab National Bank 2208000100183201		



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ALARIPPU  
REGD. SOCIETY  
NEW DELHI

[Signature]

**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. 2018-19	F.Y. 2017-18
<b><u>NATIONAL PROJECTS</u></b>			
Cash in Hand		-	-
Cash at Bank:			
Indian Bank - 404249482		2,42,061.94	1,09,132.94
Punjab National Bank - 220800010078883		5,523.69	2,304.49
Punjab National Bank - 2226000108186457		7,508.14	3,166.74
<b>TOTAL</b>		<b>7,37,505.21</b>	<b>3,03,289.61</b>
<b><u>SCHEDULE [08] : GRANT RECEIVABLE</u></b>			
<b><u>NATIONAL PROJECTS</u></b>			
<b>MWCD- Child Line India Foundation-India Integrated Child Projected Scheme</b>			
Opening Balance of Unspent Grant		(8,90,596.13)	(9,45,152.88)
Add: Grant received during the year		15,89,083.00	12,67,329.00
Add: Bank Interest		484.00	3,341.00
Less: Grant Utilised during the year		10,88,547.60	12,16,113.25
		<b>(3,89,576.73)</b>	<b>(8,90,596.13)</b>
<b>Social Justice &amp; Empowerment Department</b>			
Opening Balance of Unspent Grant		-	(14,02,262.00)
Add: Grant received during the year		-	13,92,362.00
Add: Transfer from General Fund		-	9,900.00
		-	-
<b>TOTAL</b>		<b>(3,89,576.73)</b>	<b>(8,90,596.13)</b>
<b><u>SCHEDULE [09] : CURRENT LIABLILITES</u></b>			
<b><u>FCRA PROJECTS</u></b>			
Staff Advances		14,417.00	-
TDS Payable		6,400.00	-
Other Expenses Payable		80,000.00	80,000.00
<b><u>NATIONAL PROJECTS</u></b>			
Accounts Payable		63,373.00	2,05,940.00
Staff Benefit Fund		3,456.00	3,456.00
Other Payable		1,53,448.00	3,67,162.00
<b>TOTAL</b>		<b>3,21,094.00</b>	<b>6,56,558.00</b>
<b><u>SCHEDULE [10] : GRANT IN AID</u></b>			
<b><u>FCRA PROJECTS</u></b>			
<b><u>Global Green Grant Fund</u></b>			
Grant received during the year		4,89,840.00	-
		<b>4,89,840.00</b>	<b>-</b>
<b><u>NATIONAL PROJECTS</u></b>			
<b><u>Room to Read India Trust: Reading Room Program - 50 RR</u></b>			
Opening Balance of Unspent Grant		(8,90,596.13)	(9,45,152.88)
Add: Grant received during the year		15,89,083.00	12,67,329.00
Add: Bank Interest		484.00	3,341.00
Less: Unspent during the year		(3,89,576.73)	(8,90,596.13)
		<b>10,88,547.60</b>	<b>12,16,113.25</b>
<b>TOTAL</b>		<b>15,78,387.60</b>	<b>12,16,113.25</b>



Financial Statement for the F.Y. 2018-19



**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. 2018-19	F.Y. 2017-18
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**SCHEDULE [11] :PROJECT RELATED EXPENSES [FCRA PROJECTS]**

The South Asia Women's Fund : Traditional Skills for contemporary issues (Schedule 11.1)	-	18,657.00
Global Green Grant Fund : Ek Potlee Ret Ki - Cultures Submerged (Schedule 11.2)	2,18,948.00	-
<b>TOTAL</b>	<b>2,18,948.00</b>	<b>18,657.00</b>

**SCHEDULE [11.1] :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

<b>TOTAL</b>	<b>-</b>	<b>18,657.00</b>
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**SCHEDULE [11.2] : Global Green Grant Fund : Ek Potlee Ret Ki - Cultures Submerged**

Filed Recording Equipment Hiring	50,000.00	-
Tapes/ Memory Cards	10,000.00	-
Hard Dist for Archiving	12,417.00	-
Honorarium	1,46,000.00	-
Office Expenses	531.00	-

<b>TOTAL</b>	<b>2,18,948.00</b>	<b>-</b>
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**SCHEDULE [12] : Administrative Expenses [FCRA]**

Audit Exp.	-	10,000.00
Bank Charge	-	340.65

<b>TOTAL</b>	<b>-</b>	<b>10,340.65</b>
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**SCHEDULE [13] :PROJECT RELATED EXPENSES [NATIONAL]**

Child Line Program Expenditure (Schedule 14.1)	10,88,547.60	12,16,113.25
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<b>TOTAL</b>	<b>10,88,547.60</b>	<b>12,16,113.25</b>
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**SCHEDULE [13.1] : 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	64,000.00	96,000.00
Team Member	5,25,162.00	5,54,838.00
Volunteers	72,000.00	72,000.00

**2.Client Related Expenses**

Medicals	-	344.00
Nutrations	4,225.00	9,910.00



Financial Statement for the F.Y. 2018-19



**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. 2018-19	F.Y. 2017-18
Shelter	1,249.00	8,236.00
Travel's	1,01,792.00	1,26,790.00
Restoration	2,447.00	-
<b>3. Administration Expenses</b>		
Audit Fees	5,000.00	7,500.00
Awareness Material	1,250.00	22,961.00
Bank Charges	-	1,757.25
Computer Maintenance	5,648.00	12,718.00
Local Conveyance/Travels	13,199.00	5,137.00
Miscellaneous	21,427.60	12,895.00
Consultancy Fees	-	12,000.00
Postage & Xerox	182.00	460.00
Printing & Stationeries	4,376.00	28,351.00
Communication/ Telephone & Mobile	11,795.00	28,868.00
Training & Orientation	12,380.00	5,123.00
Internet Connection	-	3,992.00
Electricity & Water	-	28,813.00
Rent/ Office Maintenance	44,415.00	9,420.00
Accountant Honorarium	30,000.00	-
<b>TOTAL</b>	<b>10,88,547.60</b>	<b>12,16,113.25</b>

**SCHEDULE [14] : ADMINISTRATIVE EXPENSES [NATIONAL PROJECTS]**

Insurance	1,265.00	1,265.00
Telephone	-	2,895.00
Audit Fees	29,500.00	10,000.00
Bank Commission/ Charges	70.80	826.35
Honorarium	-	8,000.00
Miscellaneous	-	800.00
<b>TOTAL</b>	<b>30,835.80</b>	<b>23,786.35</b>

**SCHEDULE [15] : GRANT IN AID**

**FCRA PROJECTS**

Global Green Grant Fund	4,89,840.00	-
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**NATIONAL PROJECTS**

Child Line India Foundation: Integrated Child Protection Scheme	15,89,083.00	12,67,329.00
Social Justice & Empowerment Department	-	13,92,362.00

<b>TOTAL</b>	<b>20,78,923.00</b>	<b>26,59,691.00</b>
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**SCHEDULE [16] : LOAN & ADVANCES RECEIVED**

Account Payable	6,389.00	66,734.00
Staff Advance	14,417.00	26,255.52
TDS Payable	6,400.00	-

<b>TOTAL</b>	<b>27,206.00</b>	<b>92,989.52</b>
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**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. 2018-19	F.Y. 2017-18
<b>SCHEDULE [17] : LOAN &amp; ADVANCES PAID</b>		
Staff Security Deposit	-	39,325.00
TDS Receivable	7,108.00	6,747.00
Provident Fund Paid	-	11,848.00
Account Payable	3,56,281.00	9,74,708.00
Staff Benefit Fund	-	53,165.00
Staff Advances	14,400.00	6,520.00
TDS Payable	-	600.00
Shiv Singh Nayal	-	2,95,758.52
<b>TOTAL</b>	<b>3,77,789.00</b>	<b>13,88,671.52</b>

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**SCHEDULE [04] : FIXED ASSETS**

PARTICULARS	GROSS BLOCK				DELETION DURING THE YEAR				AMOUNT IN INR	
	As at	Addition		As at	Rate of Dep.	Sold/Damage During the Year	Depreciate During the year	Total	As on	
	01.04.2018	> 6 months	< 6 months	31.03.2019		Year		31.03.2019	31.03.2019	
<b>FCRA PROJECTS</b>										
<b>A. ASSETS OUT OF GRANT FUND:</b>										
OFFICE EQUIPMENTS including Computers	3,14,836.00	-	-	3,14,836.00		-	-	-	-	3,14,836.00
BOOKSEL VES/ 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
<b>TOTAL [A]</b>	<b>8,05,947.00</b>	<b>-</b>	<b>-</b>	<b>8,05,947.00</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,05,947.00</b>
<b>LOCAL PROJECTS</b>										
<b>B. ASSETS OUT OF GRANT FUND:</b>										
OFFICE EQUIPMENTS including Computers	1,08,910.00	-	-	1,08,910.00		-	-	-	-	1,08,910.00
BOOKSEL VES/ 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	2,996.40	-	-	2,996.40	40%	-	1,798.00	1,798.00	1,798.00	1,198.40
Furniture for Child Line	13,034.70	-	-	13,034.70	10%	-	1,303.00	1,303.00	1,303.00	11,731.70
Office equipments for childline	9,532.85	-	-	9,532.85	15%	-	1,430.00	1,430.00	1,430.00	8,102.85
<b>TOTAL [B]</b>	<b>2,29,681.45</b>	<b>-</b>	<b>-</b>	<b>2,29,681.45</b>		<b>-</b>	<b>4,531.00</b>	<b>4,531.00</b>	<b>4,531.00</b>	<b>2,25,150.45</b>
<b>TOTAL [A+B]</b>	<b>10,35,628.45</b>	<b>-</b>	<b>-</b>	<b>10,35,628.45</b>		<b>-</b>	<b>4,531.00</b>	<b>4,531.00</b>	<b>4,531.00</b>	<b>10,31,097.45</b>



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

FIXED DEPOSIT DETAILS

S.No	FD NO	Rate of interest	Date of creation	Opening value as on 01.04.2018	Date of addition	Addition value	Maturity / Pre Maturity date during 18-19	Maturity / Pre Maturity value during 18-19	Maturity Date	Maturity Value	Closing Value as on 31.03.19
1	6058582006	6.75%		7,23,988.00		43,329.00		-	18.08.2019	8,20,437.00	7,67,317.00
2	6058561943	6.50%		2,97,946.00		12,751.00		-	18.05.2019	3,26,091.00	3,10,697.00
		<b>Total</b>		<b>10,21,934.00</b>		<b>56,080.00</b>		<b>-</b>		<b>11,46,528.00</b>	<b>10,78,014.00</b>



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**ALARIPPU**

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

**NATIONAL PROJECTS**

**AMOUNT IN INR**

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2018**

		SCHEDULE	F.Y. 2017-18	
<b>SOURCES OF FUND</b>				
<b>I.FUND BALANCES:</b>				
a. General Fund	[01]	4,72,171.82	4,82,809.62	
b. Project Fund	[02]	2,81,250.00	2,81,250.00	
c. Asset Fund	[03]	2,25,150.45	2,28,682.45	
<b>II.LOAN FUNDS:</b>				
a. Secured Loans		-	-	
b. Unsecured Loans		-	-	
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>9,78,572.27</b>	<b>9,92,742.07</b>	
<b>APPLICATION OF FUND</b>				
<b>I.FIXED ASSETS</b>				
Gross Block	[04]	2,68,734.45	2,68,734.45	
Less: Accumulated Depreciation		43,584.00	40,052.00	
Net Block		<b>2,25,150.45</b>	<b>2,28,682.45</b>	
<b>II. INVESTMENT</b>				
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>				
a. Loans & Advances	[05]	3,29,028.32	3,35,417.32	
b. Cash & Bank Balance	[06]	2,55,093.77	1,14,604.17	
c. Grant Receivable	[07]	3,89,576.73	8,90,596.13	
	<b>A</b>	<b>9,73,698.82</b>	<b>13,40,617.62</b>	
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>				
a. Current Liabilities	[08]	2,20,277.00	5,76,558.00	
	<b>B</b>	<b>2,20,277.00</b>	<b>5,76,558.00</b>	
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>7,53,421.82</b>	<b>7,64,059.62</b>	
<b>TOTAL</b>	<b>[I+II+III]</b>	<b>9,78,572.27</b>	<b>9,92,742.07</b>	

Significant Accounting Policies and Notes to Accounts

[15]

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

For & on behalf :  
S.SAHOO & CO.  
Chartered Accountants  
FR No. 322952E

For:  
ALARIPPU

CA. Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426

Yawar Qaiyum  
Executive Member

Shiv Singh Nayal  
EC Member  
Cum Co-ordinator

Place: New Delhi

Date: 01 OCT 2019



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

NATIONAL PROJECTS

AMOUNT IN INR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019			
	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
<b><u>I. INCOME</u></b>			
Grant In Aid	[09]	10,88,547.60	12,16,113.25
Bank Interest		20,198.00	37,409.00
Other Income		-	602.56
<b>TOTAL</b>		<b>11,08,745.60</b>	<b>12,54,124.81</b>
<b><u>II. EXPENDITURE</u></b>			
Project Related Expenses	[10]	10,88,547.60	12,16,113.25
Administrative Expenses	[11]	30,835.80	23,786.35
Depreciation	[04]	3,532.00	6,127.00
Less: Depreciation Transferred to Asset Fund		3,532.00	6,127.00
<b>TOTAL</b>		<b>11,19,383.40</b>	<b>12,39,899.60</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>(10,637.80)</b>	<b>14,225.21</b>
<b>IV. TRANSFER TO GENERAL FUND</b>		<b>(10,637.80)</b>	<b>* 14,225.21</b>
<b>TRANSFER TO PROJECT FUND</b>		<b>-</b>	<b>-</b>

Significant Accounting Policies and Notes to Accounts [15]  
The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :  
S.SAHOO & CO.  
Chartered Accountants  
FR No. 322952E

For:  
ALARIPPU

CA. Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426

Yawar Qaiyum  
Executive Member

Shiv Singh Nayal  
EC Member  
Cum Co-ordinator

Place: New Delhi

Date: 01 OCT 2019



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

NATIONAL PROJECTS

AMOUNT IN INR

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019			
	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
<b>RECEIPTS</b>			
Opening Balance :			
Cash in Hand		-	-
Cash at Bank		1,14,604.17	61,843.56
Grant In Aid	[12]	15,89,083.00	26,59,691.00
Bank Interest		20,682.00	40,750.00
Other Income		-	602.56
Loan & Advance Received	[13]	6,389.00	66,734.00
<b>Total</b>		<b>17,30,758.17</b>	<b>28,29,621.12</b>
<b>PAYMENTS</b>			
Project Related Expenses	[10]	10,88,547.60	12,16,113.25
Administrative Expenses	[11]	30,835.80	23,786.35
Loans & Advance Paid	[14]	3,56,281.00	14,75,117.35
Closing Balance			
Cash in Hand		-	-
Cash at Bank		2,55,093.77	1,14,604.17
<b>TOTAL Rs.</b>		<b>17,30,758.17</b>	<b>28,29,621.12</b>

Significant Accounting Policies and Notes to Accounts

[15]

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

For & on behalf :  
S.SAHOO & CO.  
Chartered Accountants  
FR No. 322952E

For:  
ALARIPPU

CA. Subhajit Sahoo, FCA, LLb  
Partner  
M No. 057426  
Place: New Delhi  
Date: 01 OCT 2019



*(Signature)*

Yawar Qaiyum  
Executive Member



*(Signature)*  
Shiv Singh Nayal  
EC Member  
Cum Co-ordinator

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

**NATIONAL PROJECTS**

**AMOUNT IN INR**

**Schedules forming part of the Financial Statement**

<b>SCHEDULE [01] : GENERAL FUND</b>	<b>F.Y. 2018-19</b>	<b>F.Y. 2017-18</b>
Opening Balance	4,82,809.62	4,78,484.41
<b>Add:</b> Excess of Income Over Expenditure	(10,637.80)	14,225.21
Less: Transfer to Social Justice and Empowerment Department	-	9,900.00
<b>TOTAL</b>	<b>4,72,171.82</b>	<b>4,82,809.62</b>
<b>SCHEDULE [02] : PROJECT FUND</b>		
<i>Ministry of Culture</i>		
Opening Balance	2,81,250.00	2,81,250.00
Less: Utilised During the Year	-	-
<b>TOTAL</b>	<b>2,81,250.00</b>	<b>2,81,250.00</b>
<b>SCHEDULE [03] : ASSET FUND</b>		
Opening Balance	2,28,682.45	2,34,809.45
<b>Add:</b> Asset Purchase during the year	-	-
<b>Less:</b> Depreciation Transferred from Income & Expenditure Account	3,532.00	6,127.00
<b>TOTAL</b>	<b>2,25,150.45</b>	<b>2,28,682.45</b>
<b>SCHEDULE [05] : LOAN &amp; ADVANCES</b>		
Security Deposit	5,500.00	5,500.00
TDS Receivable	7,393.00	7,393.00
Shiv Singh Nayal	3,17,500.32	3,17,500.32
Rampal Choudhary	(1,365.00)	5,024.00
<b>TOTAL</b>	<b>3,29,028.32</b>	<b>3,35,417.32</b>
<b>SCHEDULE [06] : CASH &amp; BANK BALANCE</b>		
Cash in Hand	-	-
Cash at Bank;		
Indian Bank - 404249482	2,42,061.94	1,09,132.94
Punjab National Bank - 220800010078883	5,523.69	2,304.49
Punjab National Bank - 2226000108186457	7,508.14	3,166.74
<b>TOTAL</b>	<b>2,55,093.77</b>	<b>1,14,604.17</b>



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

**NATIONAL PROJECTS**

**AMOUNT IN INR**

**Schedules forming part of the Financial Statement**

	F.Y. 2018-19	F.Y. 2017-18
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**SCHEDULE [07] : GRANT RECEIVABLE**

**MWCD- Child Line India Foundation-India Integrated Child Projected Scheme**

Opening Balance of Unspent Grant	(8,90,596.13)	(9,45,152.88)
Add: Grant received during the year	15,89,083.00	12,67,329.00
Add: Bank Interest	484.00	3,341.00
Less: Grant Utilised during the year	10,88,547.60	12,16,113.25
	(3,89,576.73)	(8,90,596.13)

**Social Justice & Empowerment Department**

Opening Balance of Unspent Grant	-	(14,02,262.00)
Add: Grant received during the year	-	13,92,362.00
Add: Transfer from General Fund	-	9,900.00
	-	-

**TOTAL**

**(3,89,576.73)**

**(8,90,596.13)**

**SCHEDULE [08] : SUNDRY CREDITORS**

Accounts Payable	63,373.00	2,05,940.00
Staff Benefit Fund	3,456.00	3,456.00
Other Payable	1,53,448.00	3,67,162.00
	2,20,277.00	5,76,558.00

**TOTAL**

**2,20,277.00**

**5,76,558.00**

**SCHEDULE [09] : GRANT IN AID**

**MWCD- Child Line India Foundation-India Integrated Child Projected Scheme**

Opening Balance of Unspent Grant	(8,90,596.13)	(9,45,152.88)
Add: Grant received during the year	15,89,083.00	12,67,329.00
Add: Bank Interest	484.00	3,341.00
Less: Unspent Grant Balance	(3,89,576.73)	(8,90,596.13)

**TOTAL**

**10,88,547.60**

**12,16,113.25**

**SCHEDULE [10] : 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	64,000.00	96,000.00
Team Member	5,25,162.00	5,54,838.00
Volunteers	72,000.00	72,000.00



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

**NATIONAL PROJECTS**

**AMOUNT IN INR**

Schedules forming part of the Financial Statement		F.Y. 2018-19	F.Y. 2017-18
<b>2. Client Related Expenses</b>			
Medicals		-	344.00
Nutrations		4,225.00	9,910.00
Shelter		1,249.00	8,236.00
Travel's		1,01,792.00	1,26,790.00
Restoration		2,447.00	-
<b>3. Administration Expenses</b>			
Audit Fees		5,000.00	7,500.00
Awareness Material		1,250.00	22,961.00
Bank Charges		-	1,757.25
Computer Maintinace		5,648.00	12,718.00
Local Conveyance/Travels		13,199.00	5,137.00
Miscellaneous		21,427.60	12,895.00
Consultancy Fees		-	12,000.00
Postage & Xerox		182.00	460.00
Printing & Stationeries		4,376.00	28,351.00
Communication/ Telephone & Mobile		11,795.00	28,868.00
Training & Orientation		12,380.00	5,123.00
Internet Connection		-	3,992.00
Electricity & Water		-	28,813.00
Rent/ Office Maintenance		44,415.00	9,420.00
Accountant Honorarium		30,000.00	-
<b>TOTAL</b>		<b>10,88,547.60</b>	<b>12,16,113.25</b>
<b><u>SCHEDULE [11] : ADMINISTRATIVE EXPENSES</u></b>			
Insurance		1,265.00	1,265.00
Telephone		-	2,895.00
Audit Fees		29,500.00	10,000.00
Bank Commission/ Charges		70.80	826.35
Honorarium		-	8,000.00
Miscellaneous		-	800.00
<b>TOTAL</b>		<b>30,835.80</b>	<b>23,786.35</b>
<b><u>SCHEDULE [12] : GRANT IN AID</u></b>			
Child Line India Foundation: Integrated Child Protection Scheme		15,89,083.00	12,67,329.00
Social Justice & Empowerment Department		-	13,92,362.00
<b>TOTAL</b>		<b>15,89,083.00</b>	<b>26,59,691.00</b>
<b><u>SCHEDULE [13] : LOAN &amp; ADVANCES RECEIVED</u></b>			
Account Payable		6,389.00	66,734.00
<b>TOTAL</b>		<b>6,389.00</b>	<b>66,734.00</b>



Financial Statement for the F.Y. 2018-19



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

**NATIONAL PROJECTS**

**AMOUNT IN INR**

**Schedules forming part of the Financial Statement**

	F.Y. 2018-19	F.Y. 2017-18
<b><u>SCHEDULE [14] : LOAN &amp; ADVANCES PAID</u></b>		
Staff Security Deposit	-	39,325.00
TDS Payable	-	600.00
Provident Fund Paid	-	11,848.00
Other Payable	2,13,714.00	9,38,694.00
Staff Benefit Fund	-	53,165.00
Account Payable	1,42,567.00	1,35,726.83
Shiv Singh Nayal	-	2,95,758.52
<b>TOTAL</b>	<b>3,56,281.00</b>	<b>14,75,117.35</b>

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**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	As on
	01.04.2018	> 6 months	< 6 months	31.03.2019		Year	Year	31.03.2019	31.03.2019	31.03.2018
<b>LOCAL PROJECTS</b>										
<b>ASSETS OUT OF GRANT FUND:</b>										
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	31,215.40	-	-	31,215.40	40%	29,218.00	799.00	30,017.00	1,198.40	1,997.40
Furniture for Child Line	17,879.70	-	-	17,879.70	10%	4,845.00	1,303.00	6,148.00	11,731.70	13,034.70
Office equipments for childline	15,521.85	-	-	15,521.85	15%	5,989.00	1,430.00	7,419.00	8,102.85	9,532.85
<b>TOTAL</b>	<b>2,68,734.45</b>	<b>-</b>	<b>-</b>	<b>2,68,734.45</b>		<b>40,052.00</b>	<b>3,532.00</b>	<b>43,584.00</b>	<b>2,25,150.45</b>	<b>2,28,682.45</b>



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[Signature]

**ALARIPPU**

1072/2, D-2, 1<sup>ST</sup> FLOOR, MEHRAULI  
NEW DELHI-110030

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART  
OF FCRA ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2019.**

**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) No revaluation of fixed assets was made during the year.
3. **Depreciation:** No Depreciation has been charges on Assets purchased of grant fund and has been shown at cost of acquisition.
4. **Revenue Recognition:** Restricted project grants were recognized as income on the grant received during the financial year 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. **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 01.04.2018 to 31.03.2019 in the savings bank account.
7. **Expenditure:** Expenses are recorded on accrual basis (Except Audit Fees).
8. **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 :
  - a) The Society is registered under Societies Registration Act, Vide Registration No. S13481 dated 05.05.1983 in Delhi.
  - b) 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 2017-18 before the due date.
  - c) Foreign Contribution Regulation Act, 2010 vide registration no. - 231650030 dated 03.01.1985 with the Ministry of Home Affairs and renewed till 31.10.2021, to receive foreign contribution. The organization has submitted the information through FC-4 Annual Return for the year 2017-18 before the due date.
  - d) 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**

**Place: New Delhi**

**Date: 01 OCT 201**

For & On behalf of

**ALARIPPU**

**Yawar Qaiyum**

**Executive Member**

**Shiv Singh Nayal**

**Member Cum**

**Co-ordinator**