



# S. Sahoo & Co.

Chartered Accountants

## Independent Auditor's Report

To the Members of  
**ALARIPPU**  
1072/2, D-2, 1<sup>st</sup> Floor,  
Mehrauli, New Delhi-110030

## 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 2020, 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 2020, 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

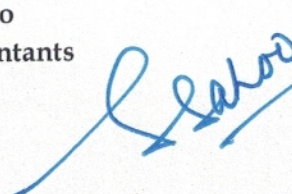

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2020:
- a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the society on regular basis. The books of accounts 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 thereunder.





- 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

**CA. Subhajit Sahoo, FCA, LLB**  
Partner  
M. No: - 057426  
UDIN: -

Place: New Delhi  
Date: 28-12-2020



# 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 2020

	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
<b>SOURCES OF FUND</b>			
<b>I.FUND BALANCES:</b>			
a. General Fund	[01]	872,395.31	830,589.01
b. Project Fund	[02]	1,997,179.62	1,465,559.25
c. Asset Fund	[03]	1,114,895.45	1,031,097.45
<b>II.LOAN FUNDS:</b>			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>3,984,470.38</b>	<b>3,327,245.71</b>
<b>APPLICATION OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Gross Block	[04]	1,181,381.45	1,035,628.45
Less: Accumulated Depreciation		66,486.00	4,531.00
Net Block		<b>1,114,895.45</b>	<b>1,031,097.45</b>
<b>II. INVESTMENT</b>	[05]	<b>817,109.00</b>	<b>1,078,014.00</b>
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advances	[06]	124,612.32	412,146.32
b. Cash & Bank Balance	[07]	2,110,895.61	737,505.21
c. Grant Receivable	[08]	-	389,576.73
	<b>A</b>	<b>2,235,507.93</b>	<b>1,539,228.26</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[09]	183,042.00	321,094.00
	<b>B</b>	<b>183,042.00</b>	<b>321,094.00</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>2,052,465.93</b>	<b>1,218,134.26</b>
<b>TOTAL</b>	<b>[I+II+III]</b>	<b>3,984,470.38</b>	<b>3,327,245.71</b>

Significant Accounting Policies and Notes to Accounts

[19]

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

For & on behalf :

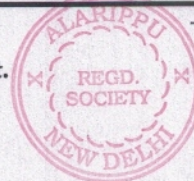
**S.SAHOO & CO.**

Chartered Accountants

FR No. 322952E

For:

**ALARIPPU**



**CA. Subhajit Sahoo, FCA, LLB**  
Partner

M No. 057426

Place: New Delhi

Date: 28-12-2020



**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 2020**

	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
<b>I. INCOME</b>			
Grant In Aid	[10]	3,215,539.00	1,578,387.60
Bank Interest		86,193.30	140,369.00
Other Income		1,567.00	-
<b>TOTAL</b>		<b>3,303,299.30</b>	<b>1,718,756.60</b>
<b>II. EXPENDITURE</b>			
Project Related Expenses [FCRA Projects]	[11]	270,892.00	218,948.00
Administrative Expenses [FCRA Projects]	[12]	360,976.00	-
Project Related Expenses [National Projects]	[13]	1,663,449.90	1,088,547.60
Administrative Expenses [National Projects]	[14]	44,978.00	30,835.80
Depreciation	[04]	22,902.00	4,531.00
Less: Depreciation Transferred to Asset Fund		22,902.00	4,531.00
<b>TOTAL</b>		<b>2,340,295.90</b>	<b>1,338,331.40</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>963,003.40</b>	<b>380,425.20</b>
<b>IV. TRANSFER TO GENERAL FUND</b>		<b>41,806.30</b>	<b>109,533.20</b>
<b>TRANSFER TO PROJECT FUND</b>		<b>921,197.10</b>	<b>270,892.00</b>

Significant Accounting Policies and Notes to Accounts

[19]

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: 28-12-2020



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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 2020**

	SCHEDULE	F.Y. 2019-20	F.Y. 2018-19
<b>RECEIPTS</b>			
<b>Opening Balance :</b>			
Cash in Hand		-	-
Cash at Bank		737,505.21	303,289.61
Fixed Deposit		1,078,014.00	1,021,934.00
Grant In Aid	[15]	3,203,548.00	2,078,923.00
Bank Interest		107,590.30	100,287.00
Other Income		1,567.00	-
Loan & Advance Received	[16]	339,445.00	27,206.00
Income tax Refund		7,393.00	
<b>Total</b>		<b>5,475,062.51</b>	<b>3,531,639.61</b>
<b>PAYMENTS</b>			
Project Related Expenses [FCRA Projects]	[11]	270,892.00	218,948.00
Administrative Expenses [FCRA Projects]	[12]	360,976.00	-
Project Related Expenses [National Projects]	[13]	1,663,449.90	1,088,547.60
Administrative Expenses [National Projects]	[14]	44,978.00	30,835.80
Loans & Advance Paid	[17]	56,482.00	377,789.00
Current Liability Paid	[18]	150,280.00	-
<b>Closing Balance</b>			
Cash in Hand		-	-
Cash at Bank		2,110,895.61	737,505.21
Fixed Deposit		817,109.00	1,078,014.00
<b>TOTAL Rs.</b>		<b>5,475,062.51</b>	<b>3,531,639.61</b>

Significant Accounting Policies and Notes to Accounts

[19]

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: 28-12-2020

For:

**ALARIPPU**



*(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)

CONSOLIDATED PROJECTS	AMOUNT IN INR	
Schedules forming part of Financial Statement	F.Y. 2019-20	F.Y. 2018-19
<b>SCHEDULE [01] : GENERAL FUND</b>		
<b>FCRA PROJECTS</b>		
Opening Balance	358,417.19	238,246.19
Add: Excess of Income Over Expenditure	83,499.00	120,171.00
	441,916.19	358,417.19
<b>NATIONAL PROJECTS</b>		
Opening Balance	472,171.82	482,809.62
Add: Excess of Income Over Expenditure	(41,692.70)	(10,637.80)
	430,479.12	472,171.82
<b>TOTAL</b>	872,395.31	830,589.01
<b>SCHEDULE [02] : PROJECT FUND</b>		
<b>FCRA PROJECTS</b>		
<b>Action Aid : Khiltee Kaliyaan - Siksha Abhiyaan</b>		
Opening Balance	91,895.25	91,895.25
Less: Utilised During the Year	-	-
	91,895.25	91,895.25
<b>HIVOS : Productin of Play</b>		
Opening Balance	759,390.00	759,390.00
Less: Utilised During the Year	360,000.00	-
	399,390.00	759,390.00
<b>Global Green Grant Fund</b>		
Opening Balance	270,892.00	-
Grant Received During the Year	-	489,840.00
Less: Utilised During the Year	270,892.00	218,948.00
	-	270,892.00
<b>Action Aid Funded Projects</b>		
Opening Balance	62,132.00	-
Action Aid - Khiltee Kaliyaan - Phulwari Programme	-	59,785.00
Action Aid - Gift Fund Program	-	8,792.00
Khiltee Kaliyaan - Siksha Abhiyaan - Reserve Fund Program	-	(5,605.00)
Khiltee Kaliyaan - Phulwari Programme -Comic Relief & Strengthening short stav home & DIC Services	-	(840.00)
	62,132.00	62,132.00
<b>NATIONAL PROJECTS</b>		
<b>Ministry of Culture</b>		
Opening Balance	281,250.00	281,250.00
Less: Utilised During the Year	-	-
	281,250.00	281,250.00
<b>MWCD- Child Line India Foundation-India Integrated Child Projected Scheme</b>		
Opening Balance	(389,576.73)	(890,596.13)
Add: Grant Received during the year	1,876,548.00	1,589,083.00
Add: Bank Interest earned during the year	9,642.00	484.00
Less: Utilised During the Year	(1,020,144.50)	(1,088,547.60)
	476,468.77	(389,576.73)
<b>MWCD- Railways Child Line India Foundation-India Integrated Child Projected Scheme</b>		
Opening Balance	-	-
Add: Grant Received during the year	1,327,000.00	-
Add: Bank Interest earned during the year	2,349.00	-
Less: Utilised During the Year	(643,305.40)	-
	686,043.60	-
<b>TOTAL</b>	1,997,179.62	1,075,982.52
<b>SCHEDULE [03] : ASSET FUND</b>		
<b>FCRA PROJECTS</b>		
Opening Balance	805,947.00	805,947.00
Add: Asset Purchase during the year	-	-
Less: Assets Disposed off	-	-
Less: Depreciation Transferred from Income & Exp. Account	-	-
	805,947.00	805,947.00











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

<b>CONSOLIDATED PROJECTS</b>	<b>AMOUNT IN INR</b>	
<b>Schedules forming part of Financial Statement</b>	<b>F.Y. 2019-20</b>	<b>F.Y. 2018-19</b>
<b><u>NATIONAL PROJECTS</u></b>		
Opening Balance	225,150.45	229,681.45
Add: Asset Purchase during the year	106,700.00	-
Less: Depreciation Transferred from Income & Exp. Account	22,902.00	4,531.00
<b>TOTAL</b>	<b>308,948.45</b>	<b>225,150.45</b>
	<b>1,114,895.45</b>	<b>1,031,097.45</b>
<b><u>SCHEDULE [05] : FIXED DEPOSIT</u></b>		
FD-6058561943	-	310,697.00
FD-6058582006	817,109.00	767,317.00
<b>TOTAL</b>	<b>817,109.00</b>	<b>1,078,014.00</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	28,725.00	23,652.00
Staff Advances	14,194.00	14,400.00
Accrued Interest	31,160.00	40,566.00
<b><u>NATIONAL PROJECTS</u></b>		
Security Deposit	5,500.00	5,500.00
TDS Receivable	-	7,393.00
Shiv Singh Nayal	25,500.32	317,500.32
Rampal Choudhary	13,863.00	(1,365.00)
Narabda	1,170.00	-
<b>TOTAL</b>	<b>124,612.32</b>	<b>412,146.32</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	72,515.09	378,811.09
Bank of Baroda - 10260100022114	107,130.35	103,600.35
<b><u>NATIONAL PROJECTS</u></b>		
Cash in Hand	-	-
Cash at Bank;		
Indian Bank - 404249482	414,737.94	242,061.94
Punjab National Bank - 220800010078883	685,369.59	5,523.69
Punjab National Bank - 2226000108186457	831,142.64	7,508.14
<b>TOTAL</b>	<b>2,110,895.61</b>	<b>737,505.21</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	(389,576.73)	(890,596.13)
Add: Grant received during the year	1,876,548.00	1,589,083.00
Add: Bank Interest	9,642.00	484.00
Less: Grant Utilised during the year	(1,020,144.50)	1,088,547.60
Less: Transferred to Project Fund	(476,468.77)	-
	-	<b>(389,576.73)</b>
<b>MWCD- Railways Child Line India Foundation-India Integrated Child Projected Scheme</b>		
Opening Balance of Unspent Grant	-	-
Add: Grant received during the year	1,327,000.00	-
Add: Bank Interest	2,349.00	-
Less: Grant Utilised during the year	(643,305.40)	-
Less: Transferred to Project Fund	(686,043.60)	-
	-	-
<b>TOTAL</b>	-	<b>(389,576.73)</b>









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

<b>CONSOLIDATED PROJECTS</b>	<b>AMOUNT IN INR</b>	
<b>Schedules forming part of Financial Statement</b>	<b>F.Y. 2019-20</b>	<b>F.Y. 2018-19</b>
<b><u>SCHEDULE [09] : CURRENT LIABILITES</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	65,855.00	63,373.00
Staff Benefit Fund	3,456.00	3,456.00
Provident Fund Payable	5,563.00	-
Other Payable	3,168.00	153,448.00
Refundable to Childline India Foundation	25,000.00	-
<b>TOTAL</b>	<b>183,042.00</b>	<b>321,094.00</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	-	489,840.00
	-	489,840.00
 <b><u>NATIONAL PROJECTS</u></b>		
<b><u>MWCD- Child Line India Foundation-India Integrated Child Projected Scheme</u></b>		
Opening Balance of Unspent Grant		(890,596.13)
Add: Grant received during the year	1,876,548.00	1,589,083.00
Add: Bank Interest	9,642.00	484.00
Less: Unspent during the year	-	(389,576.73)
	1,886,190.00	1,088,547.60
 <b><u>MWCD- Railways Child Line India Foundation-India Integrated Child Projected Scheme</u></b>		
Opening Balance of Unspent Grant	-	-
Add: Grant received during the year	1,327,000.00	-
Add: Bank Interest	2,349.00	-
	1,329,349.00	-
<b>TOTAL</b>	<b>3,215,539.00</b>	<b>1,578,387.60</b>
 <b><u>SCHEDULE [11] :PROJECT RELATED EXPENSES EXPENSES [FCRA PROJECTS]</u></b>		
Global Green Grant Fund (Schedule 11.1)	270,892.00	218,948.00
<b>TOTAL</b>	<b>270,892.00</b>	<b>218,948.00</b>
 <b><u>SCHEDULE [11.1] : Global Green Grant Fund</u></b>		
Filed Recording Equipment Hiring	40,000.00	50,000.00
Community Meetings	50,000.00	-
Knowledge/ Skill Transfer Workshops	31,292.00	-
Tapes/ Memory Cards	-	10,000.00
Hard Dist for Archiving	-	12,417.00
Honorarium	-	146,000.00
Office Expenses	-	531.00
Editing Studio Hiring	89,600.00	-
Honorarium	60,000.00	-
<b>TOTAL</b>	<b>270,892.00</b>	<b>218,948.00</b>
 <b><u>SCHEDULE [12] : Administrative Expenses [FCRA]</u></b>		
<b><u>HIVOS</u></b>		
Salary/ Honorarium	360,000.00	-
	360,000.00	-
 <b><u>GENERAL</u></b>		
Miscellaneous Expense	628.00	-
Interest on TDS	348.00	-
	976.00	-
<b>TOTAL</b>	<b>360,976.00</b>	<b>-</b>







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

**CONSOLIDATED PROJECTS**

AMOUNT IN INR

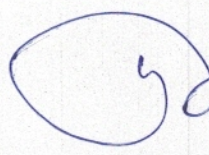


Schedules forming part of Financial Statement		F.Y. 2019-20	F.Y. 2018-19
<b>SCHEDULE [13] :PROJECT RELATED EXPENSES EXPENSES [NATIONAL]</b>			
Childline India Foundation- India Integrated Child Project		1,020,144.50	1,088,547.60
Railway Childline Kota India Foundation		643,305.40	
<b>TOTAL</b>		<b>1,663,449.90</b>	<b>1,088,547.60</b>

**SCHEDULE [13.1] : CHILD LINE INDIA FOUNDATION-INDIA INTEGRATED CHILD PROJECT**

<b>A.Recurring Expenditure</b>			
<b>1. Staff Salary</b>			
Co-Ordinator		168,000.00	168,000.00
Part Time Counsellor		24,000.00	64,000.00
Team Member		528,000.00	525,162.00
Volunteers		66,000.00	72,000.00
<b>2.Client Related Expenses</b>			
Nutrations		710.00	4,225.00
Shelter		4,939.00	1,249.00
Travel's		56,933.00	101,792.00
Restoration		-	2,447.00
<b>3. Administration Expenses</b>			
Audit Fees		5,000.00	5,000.00
Awareness Material			1,250.00
Computer Maintinace		4,800.00	5,648.00
Local Conveyance/Travels		9,840.00	13,199.00
Miscellaneous		17,237.50	21,427.60
Postage & Xerox		350.00	182.00
Printing & Stationeries		5,428.00	4,376.00
Communication/ Telephone & Mobile		6,837.00	11,795.00
Training & Orientation		7,244.00	12,380.00
Rent/ Office Maintenance		35,826.00	44,415.00
Accountant Honorarium		30,000.00	30,000.00
<b>B. Non Recurring Expense</b>			
Computer and Printer		49,000.00	-
<b>TOTAL</b>		<b>1,020,144.50</b>	<b>1,088,547.60</b>

**SCHEDULE [10.2] RAILWAY CHILD LINE KOTA INDIA FOUNDATION-INDIA INTEGRATED CHILD PROJECT**

<b>A. Recurring Expense</b>			
<b>1. Staff Salary</b>			
Co-Ordinator		126,000.00	-
Team Member		310,452.00	-
<b>2.Client Related Expenses</b>			
Travel (Outreach)		14,383.00	-
<b>3. Administration Expenses</b>			
Accountant Honorarium		22,500.00	-
Auditing Expenses		3,750.00	-
Awarness Material		14,482.00	-
Child Help Desk Booth		51,864.00	-
Communication/ Telephone & Mobile		6,945.00	-
Computer Maintenance		960.00	-
Miscellaneous		8,987.40	-
Postage/Photo State		220.00	-
Printing & Stationary		6,978.00	-
Rent & Office Maintenance		3,605.00	-
Training & Orientation		8,087.00	-
Travel/Conveyance		6,392.00	-
<b>B. Non Recurring Expense</b>			
Computer and Printer		49,000.00	-
Furniture and Fixture		8,700.00	-
<b>TOTAL</b>		<b>643,305.40</b>	<b>-</b>
<b>TOTAL</b>		<b>1,663,449.90</b>	<b>-</b>



**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. 2019-20	F.Y. 2018-19
<b>SCHEDULE [14] : ADMINISTRATIVE EXPENSES [NATIONAL PROJECTS]</b>			
Insurance		-	1,265.00
Audit Fees		-	29,500.00
Bank Commission/ Charges	450.00		70.80
Stationary	440.00		-
Provident Fund Damage	44,088.00		-
<b>TOTAL</b>		<b>44,978.00</b>	<b>30,835.80</b>
<b>SCHEDULE [15] : GRANT IN AID</b>			
<b>FCRA PROJECTS</b>			
Global Green Grant Fund		-	489,840.00
<b>NATIONAL PROJECTS</b>			
Child Line India Foundation: Integrated Child Protection Scheme	1,876,548.00		1,589,083.00
Railways Child Line India Foundation-India Integrated Child Projected	1,327,000.00		-
<b>TOTAL</b>		<b>3,203,548.00</b>	<b>2,078,923.00</b>
<b>SCHEDULE [16] : LOAN &amp; ADVANCES RECEIVED</b>			
Account Payable		-	-
Staff Advance	14,400.00		14,417.00
TDS Payable		-	6,400.00
Account Payable	2,482.00		6,389.00
Shiv Singh Nayal	292,000.00		-
Provident Fund Payable	5,563.00		-
Refundable to Childline India Foundation Mumbai	25,000.00		-
<b>TOTAL</b>		<b>339,445.00</b>	<b>6,389.00</b>
<b>SCHEDULE [17] : LOAN &amp; ADVANCES PAID</b>			
Staff Security Deposit		-	-
TDS Receivable	5,073.00		7,108.00
Account Payable	16,398.00		356,281.00
Staff Advances	28,611.00		14,400.00
TDS Payable	6,400.00		-
<b>TOTAL</b>		<b>56,482.00</b>	<b>377,789.00</b>
<b>SCHEDULE [18] : CURRENT LIABILITY PAID</b>			
Bhupendra Singh	8,620.00		-
Monika Kumari	5,000.00		-
Sadham Hussain	27,000.00		-
SCV IIS Solution	5,028.00		-
Shri Karni Karipa Tour & Travels	5,732.00		-
Vijay Kushwaha	32,200.00		-
Vipin Suman	32,200.00		-
Yasoda	5,000.00		-
S. Sahoo & Co.	29,500.00		-
		<b>150,280.00</b>	



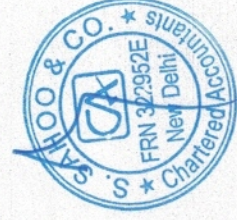


**ALARIPPU**  
1072/2, D-2, 1st FLOOR, MEHRAULI  
NEW DELHI - 110030 (INDIA)

AMOUNT IN INR

SCHEDULE [04] : FIXED ASSETS

PARTICULARS	GROSS BLOCK			DELETION DURING THE YEAR				NET BLOCK	
	As at	Addition		As at	Rate of Dep.	Upto	Depreciate During the year	Upto	As on
	01.04.2019	> 6 months	< 6 months	31.03.2020	Dep.	01-04-2019		31.03.2020	31.03.2020
<b>FCRA PROJECTS</b>									
<b>A. ASSETS OUT OF GRANT FUND:</b>									
OFFICE EQUIPMENTS including Computers	314,836.00	-	-	314,836.00		-	-	-	314,836.00
BOOKSELVES/Furnitures/Coolers	131,093.00	-	-	131,093.00		-	-	-	131,093.00
MOTOR CYCLE (Two Wheeler)	282,669.00	-	-	282,669.00		-	-	-	282,669.00
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>805,947.00</b>	<b>-</b>	<b>-</b>	<b>805,947.00</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>805,947.00</b>
<b>LOCAL PROJECTS</b>									
<b>B. ASSETS OUT OF GRANT FUND:</b>									
OFFICE EQUIPMENTS including Computers	108,910.00	-	-	108,910.00		-	-	-	108,910.00
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	-	49,000.00	80,215.40	40%	30,017.00	10,279.00	40,296.00	39,919.40
Furniture for Child Line	17,879.70	-	-	17,879.70	10%	6,148.00	1,173.00	7,321.00	10,558.70
Office equipments for childline	15,521.85	-	-	15,521.85	15%	7,419.00	1,215.00	8,634.00	6,887.85
Computer & Printer for CHD	-	-	49,000.00	49,000.00	40%	-	9,800.00	9,800.00	39,200.00
Furniture for CHD	-	-	8,700.00	8,700.00	10%	-	435.00	435.00	8,265.00
<b>TOTAL [B]</b>	<b>268,734.45</b>	<b>-</b>	<b>106,700.00</b>	<b>375,434.45</b>		<b>43,584.00</b>	<b>22,902.00</b>	<b>66,486.00</b>	<b>308,948.45</b>
<b>TOTAL [A+B]</b>	<b>1,074,681.45</b>	<b>-</b>	<b>106,700.00</b>	<b>1,181,381.45</b>	<b>-</b>	<b>43,584.00</b>	<b>22,902.00</b>	<b>66,486.00</b>	<b>1,114,895.45</b>





**COMPUTATION OF TAXABLE INCOME & TAX LIABILITIES**

Name: ALARIPPU

Address: Plot No- 1072/2, D-2, 1st FLOOR, MEHRAULI, NEW DELHI - 110030 (INDIA)

Assessment Year: 2020-21

Previous Year: 2019-20

PAN: AAATA0831D

DOB: 05.05.1983

Status : Society

**PARTICULARS**

**AMOUNT IN RS.**

Gross Total Income During the Year	3,303,299	
Less: Donation towards Corpus	-	
<b>Gross Revenue Income</b>		3,303,299
Less: Exempted income u/s 11(1) 15% of Income		495,495
<b>Gross Taxable Income (A)</b>		<b>2,807,804</b>
Less: Amount Applied for Charitable Purpose During the Year	2,340,296	
Less: Previous Years Accumulation	1,051,219	
<b>Total Exempted Amount (B)</b>		<b>1,289,077</b>
Less: Deemed Utilisation u/s 11 (2) <i>Form 10 and Board Resolution Attached</i>	<b>(C=A-B)</b>	<b>1,518,728</b>

**Breakup of Income:**

**Schedule AI**

Receipts from main objects	-	
Receipts from incidental objects	-	
Rent	-	
Commission	-	
Dividend income	-	
Interest income	86,193	
Any other income	1,567	87,760

**Schedule VC**

**A. Local**

Corpus fund donation	-	
Other than corpus fund donation	-	
a. Grants Received from Government	-	
b. Grants Received from Companies under CSR	-	
c. Other Donations	3,215,539	3,215,539





**B. Foreign contribution**

Corpus fund donation

\_\_\_\_\_ - -

Other than corpus fund donation

\_\_\_\_\_ - -

**Total** **3,303,299**

**Breakup of Expenditure:**

Expenses as per Income & Expenditure Account 2,233,596

Less: Depreciation -

Less: Provision for Expenses -

Less: Expenditure Outside Indian -

Add: Capital Expenditure 106,700

**Total** **2,340,296**

**Calculation of Accumulation:**

75% of Income 2,807,804

Less: Expenditure 1,289,077

**Total** **1,518,728**



## Schedule-19

### 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 2020.

### A. SIGNIFICANT NOTES ON ACTIVITIES

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

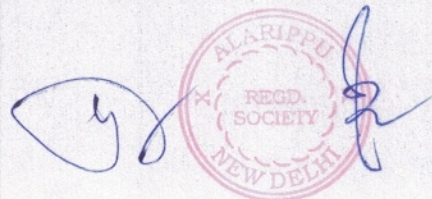
Alarippu aims at creating a non-threatening and congenial atmosphere through the means of creative activities to bring about changes in the personality of individuals and providing adequate and equitable space for all to grow. Alarippu is ActionAid's long term partners working on the issues of education, 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%
Vehicle	15%

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 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. **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 01.04.2019 to 31.03.2020 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 :

- 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 2018-19 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 2018-19 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

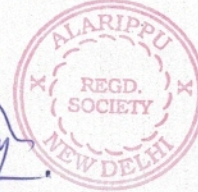
M No: 057426

Place: New Delhi

Date: 28-12-2020

For & On behalf of

ALARIPPU



Yawar Qaiyum  
Executive Member

Shiv Singh Nayal  
Member Cum  
Co-ordinator