

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

FOREIGN PROJECTS

AMOUNT IN INR

BALANCE SHEET AS AT 31ST MARCH 2019

	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
SOURCES OF FUND			
I. FUND BALANCES:			
a. General Fund	[01]	3,58,417.19	2,38,246.19
b. Project Fund	[02]	11,84,309.25	9,13,417.25
c. Asset Fund	[03]	8,05,947.00	8,05,947.00
II. LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	23,48,673.44	19,57,610.44
APPLICATION OF FUND			
I. FIXED ASSETS			
Gross Block	[04]	8,05,947.00	8,05,947.00
Less: Accumulated Depreciation		-	-
Net Block		8,05,947.00	8,05,947.00
II. INVESTMENT			
[05]		10,78,014.00	10,21,934.00
III. CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[06]	83,118.00	21,044.00
b. Cash & Bank Balance	[07]	4,82,411.44	1,88,685.44
	A	5,65,529.44	2,09,729.44
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	1,00,817.00	80,000.00
	B	1,00,817.00	80,000.00
NET CURRENT ASSETS	[A - B]	4,64,712.44	1,29,729.44
TOTAL	[I+II+III]	23,48,673.44	19,57,610.44

Significant Accounting Policies and Notes to Accounts

[15]

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

For & on behalf of:

For:
ALARIPPU

S. SAHOO & CO.

Chartered Accountants

FR No. 322952E

S. A. Subhajt Sahoo, FCA, LLB

Partner

FR No. 057426

Office: New Delhi

Date: 1 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)

FOREIGN PROJECTS

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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
INCOME			
Grant In Aid	[09]	4,89,840.00	-
Bank Interest		1,20,171.00	64,906.00
TOTAL		6,10,011.00	64,906.00
EXPENDITURE			
Project Related Expenses			
Project South Asia Women's Fund : Traditional Skills for contemporary issues- Highlighting Social Issues	[10]	-	18,657.00
Global Green Grant Fund : Ek Potlee Ret Ki - Cultures merged	[11]	2,18,948.00	-
Administrative Expenses	[12]	-	10,340.65
Depreciation	[04]	-	-
Assets: Depreciation Transferred to Asset Fund		-	-
TOTAL		2,18,948.00	28,997.65
EXCESS OF INCOME OVER EXPENDITURE	[I - II]	3,91,063.00	35,908.35
TRANSFER TO GENERAL FUND		1,20,171.00	54,565.35
TRANSFER TO PROJECT FUND		2,70,892.00	(18,657.00)

Significant Accounting Policies and Notes to Accounts

[15]

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

Prepared & on behalf of:

SAHOO & CO.

Chartered Accountants

No. 322952E

For:

ALARIPPU

A. Subhajit Sahoo, FCA, LLB

Partner

No. 057426

Yawar Qaiyum

Executive Member

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Cum Co-ordinator

Office: New Delhi

Date: 1 OCT 2019



Financial Statement for the F.Y. 2018-19

ALARIPPU
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NEW DELHI - 110030 (INDIA)

FOREIGN PROJECTS

AMOUNT IN INR

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019			
	SCHEDULE	F.Y. 2018-19	F.Y. 2017-18
RECEIPTS			
Opening Balance :			
Cash in Hand		-	-
Cash at Bank		1,88,685.44	94,752.74
Fixed Deposit		10,21,934.00	9,67,257.00
Grant Received		4,89,840.00	-
Bank Interest		79,605.00	64,906.00
Loan & Advance Received	[13]	20,817.00	1,61,982.35
Total		18,00,881.44	12,88,898.09
PAYMENTS			
The South Asia Women's Fund : Traditional Skills for contemporary issues- Highlighting Social Issues	[10]	-	18,657.00
Global Green Grant Fund : Ek Potlee Ret Ki - Cultures Submerged	[11]	2,18,948.00	-
Administrative Expenses	[12]	-	10,340.65
Loan & Advance Paid	[14]	21,508.00	49,281.00
Closing Balance			
Cash in Hand		-	-
Cash at Bank		4,82,411.44	1,88,685.44
Fixed Deposit		10,78,014.00	10,21,934.00
TOTAL Rs.		18,00,881.44	12,88,898.09

Significant Accounting Policies and Notes to Accounts

[15]

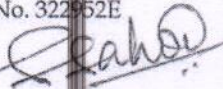
The schedules referred to above form an integral part of the Financial Statement.

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

FR No. 322952E



CA. Subhanit Sahoo, FCA, LEB

Partner

M No. 057426

Place: New Delhi

Date: 1 OCT 2019



For:

ALARIPPU

Yawar Qaiyum

Executive Member




Shiv Singh Nayal

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

FOREIGN PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2018-19	F.Y. 2017-18
SCHEDULE [01] : GENERAL FUND		
Opening Balance	2,38,246.19	1,83,680.84
Add: Excess of Income Over Expenditure	1,20,171.00	54,565.35
TOTAL	3,58,417.19	2,38,246.19
SCHEDULE [02] : PROJECT FUND		
<i>Action Aid Funded Projects</i>		
Khiltee Kaliyaan - Siksha Abhiyaan	91,895.25	91,895.25
Khiltee Kaliyaan - Phulwari Programme	59,785.00	59,785.00
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)
	1,54,027.25	1,54,027.25
<i>HIVOS : Productin of Play</i>		
Opening Balance	7,59,390.00	7,59,390.00
Less: Utilised During the Year	-	-
	7,59,390.00	7,59,390.00
<i>Global Green Grant Fund</i>		
Grant Received During the Year	4,89,840.00	-
Less: Utilised During the Year	2,18,948.00	-
	2,70,892.00	-
<i>The South Asia Women's Fund</i>		
The South Asia Women's Fund : Traditional Skills for contemporary issues- Highlighting Social Issues	-	18,657.00
Less: Utilized during the Year	-	18,657.00
	-	-
TOTAL	11,84,309.25	9,13,417.25
SCHEDULE [03] : ASSET FUND		
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	-	-
TOTAL	8,05,947.00	8,05,947.00



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Financial Statement for the F.Y. 2018-19

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FOREIGN PROJECTS

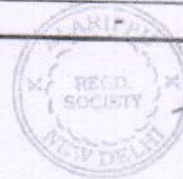
AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2018-19	F.Y. 2017-18
SCHEDULE [05] : FIXED DEPOSIT		
FD-6058561943	3,10,697.00	2,97,946.00
FD-6058582006	7,67,317.00	7,23,988.00
TOTAL	10,78,014.00	10,21,934.00
SCHEDULE [06] : LOAN & ADVANCES		
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	-
TOTAL	83,118.00	21,044.00
SCHEDULE [07] : CASH & BANK BALANCE		
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	-	-
TOTAL	4,82,411.44	1,88,685.44
SCHEDULE [08] : CURRENT LIABLILITES		
Staff Payable	14,417.00	-
TDS Payable	6,400.00	-
Other Expenses Payable	80,000.00	80,000.00
TOTAL	1,00,817.00	80,000.00
SCHEDULE [09] : GRANT IN AID		
<i>Global Green Grant Fund</i>		
Grant received during the year	4,89,840.00	-
TOTAL	4,89,840.00	-
SCHEDULE [10] : 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
Agency	-	1,595.00
TOTAL	-	18,657.00



Financial Statement for the F.Y. 2018-19



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AMOUNT IN INR

Schedules forming part of Financial Statement

F.Y. 2018-19	F.Y. 2017-18
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SCHEDULE [11] : 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	-
TOTAL	2,18,948.00	-

SCHEDULE [12] : Administrative Expenses

Audit Exp.	-	10,000.00
Bank Charge	-	340.65
TOTAL	-	10,340.65

SCHEDULE [13] : LOAN & ADVANCES RECEIVED

Inter Project Transfer	-	1,35,726.83
Staff Advance	14,417.00	26,255.52
TDS Payable	6,400.00	-
TOTAL	20,817.00	1,61,982.35

SCHEDULE [14] : LOAN & ADVANCES PAID

Expenses Payable	-	36,014.00
Staff Advance	14,400.00	6,520.00
TDS Receivable	7,108.00	6,747.00
TOTAL	21,508.00	49,281.00



ALARIPPU
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FOREIGN PROJECTS
SCHEDULE 1041: FIXED ASSETS

PARTICULARS	GROSS BLOCK			DELETION DURING THE YEAR			NET BLOCK
	As at	Addition		As at	Upto	Sold/ Damage	As on
	01.04.2018	> 6 months	< 6 months	31.03.2019	01.04.2018	During the Year	31.03.2019
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	8,05,947.00	-	-	8,05,947.00	-	-	8,05,947.00



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Schedule-18

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 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) 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 01.04.2018 to 31.03.2019 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

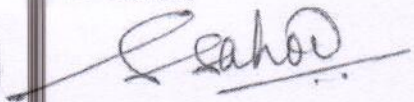
1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.



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 2017-18 before the due date.
 - 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.
 - 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: 1 OCT 2019