

**KHANDELWAL KAKANI & COMPANY****CHARTERED ACCOUNTANTS**

B, Johari Palace, First Floor, 51 M. G. Road, INDORE - 452 001

Phone : 0731-2518269, 2529539 Fax : 0731-4042019

E-mail : kkc@cakhandelwalkakani.com • kkc_indore@rediffmail.com

AUDITORS' REPORT

We have audited the Balance Sheet of Aim for Awareness of Society (AAS), 1/43, LIG Colony, Indore as at 31st March 2017 and the Income & Expenditure Account for the period April to September, 2016. These financial statements are the responsibility of the Institution's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Read with the Statement on Accounting Policies & Notes to the Accounts as per Annexure 'A' we further report that: -

1. We have obtained all the information & explanations which to the best of our knowledge & belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account have been kept by the society as far as appears from our examination of such books.
3. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
 - i. In the case of Balance Sheet of the state of affairs of the Aim for Awareness of Society, as at 31st March 2017.
 - ii. In the case of Income & Expenditure Accounts For the year ended on that date.

Place : Indore

Dated : 25-08-2017

For Khandelwal Kakani & Co.

Chartered Accountants

Firm Reg. No. 001311C

CA. Rakesh Bhawsar

Partner

(M.No. 401314)

**STATEMENT ON ACCOUNTING POLICIES AND NOTES TO THE
CONSOLIDATED ACCOUNTS FOR THE YEAR MARCH, 2017**

A: ACCOUNTING POLICIES:

1. Accounts are maintained on accrual basis.
2. Fixed Assets are taken at cost less depreciation as per requirements of the project.

B: NOTES TO THE ACCOUNTS:

1. Cash in hand is taken as certified by the management.
2. Grants in kind are taken as certified by the management.
3. Only those Fixed Assets are shown in balance sheet under the head Fixed Asset for which ownership is with the project.
4. Figures have been rounded off to the nearest rupee.

Place: - Indore
Dated: - 25-08-2017

For Khandelwal Kakani & Co.
Chartered Accountants
Firm Reg. No. 001311C



CA. Rakesh Bhawsar
Partner
M. No 401314

AIM FOR THE AWARENESS OF SOCIETY
BALANCE SHEET
AS ON 31.03.2016

| LIABILITIES | AMOUNT | ASSETS | AMOUNT |
|--|----------------|-----------------------------------|----------------|
| CAPITAL ACCOUNT: | | FIXED ASSETS: (Annexure 1) | |
| Reserves & Surplus Capital | 1104714 | Camera | 3549.6 |
| | 1104714 | Computer | 413 |
| UNSECURED LOANS: | | Furnitures & Fixtures | 33217 |
| Anshul Chaturvedi | 43000 | Projector | 39738 |
| Ajay Mishra | 31000 | Laptop | 699 |
| Ajay singh tomar | 221000 | Water Filter | 3545 |
| | | Printer | 4880 |
| Himanshu Shukla | 80000 | | 86041 |
| Jayesh Nambiar | 48000 | CURRENT ASSETS: | |
| Chandra Pal singh rathore | 225000 | Advance to coordinator | 14000 |
| Waseem Iqbal | 244000 | | |
| | 892000 | GRANT RECEIVABLE | |
| CAPC PROJECT EXPENSES PAYABLE | 0 | Receivable from Arman (M Mitra) | 201110 |
| CURRENT LIABILITIES AND PROVISIONS: | | IPE Global LTD (CAPC) | 613682 |
| Provision for Audit fees | 6000 | SMT Programme | 321262 |
| Team Member Salary Payable | 48000 | Grant receivable for childline | 1436000 |
| Volunteers Salary Payable | 6000 | | 2572054 |
| Provisions | 378728 | TDS Receivable(2016-17) | 85721 |
| TDS Payable for the year | 9000 | TDS Receivable (2013-14) | 24096 |
| Counsellor Salary Payable | 8000 | TDS Receivable (2012-13) | 18439 |
| Accounting charges Payable | 5000 | Cash-in-hand | 4968 |
| | 460728 | Bank Accounts | 132885 |
| EXCESS OF INCOME OVER EXPENDITURE: | 480762 | | 266109 |
| Total | 2938204 | Total | 2938204 |

For Aim For Awareness Of Society

Waseem Iqbal

Place : Indore

For Khandelwal Kakani & Co.
Chartered Accountants

F.R.N. - 001311c

Rakesh

CA Rakesh Bhawsar
(Partner)

M.No. - 401314

Waseem Iqbal

SECRETARY
"A.A.S."

24

AIM FOR THE AWARENESS OF SOCIETY

RECEIPTS AND PAYMENT A/C
For the year ended on 31-03-2017

| Receipts | | Amount | Payment | | Amount |
|---------------------------------------|---------|----------------|---|---------|----------------|
| To Opening Balance | | | By Assets Purchased | | |
| Cash | 10594 | | Printer | 12200 | 12200 |
| Bank | 652117 | 662711 | | | |
| To Direct Income | | | By Indirect Expenses | | |
| Donation Received | 31701 | | Accounting charges | 4000 | |
| Membership fees | 11000 | 42701 | Administrations Expenses | 367641 | |
| | | | Ajay Mishra | 15000 | |
| To Grant received | | | Audit Fees Paid | 21850 | |
| CAPC Project | 404132 | | Ajay singh tomar | 75000 | |
| CSA Project | 25000 | | Waseem Iqbal | 205000 | |
| World Vision | 10000 | | Donation Expenses | 31395 | |
| Water Recharging Project | 166000 | | Bank charges | 1770 | |
| SMT Programme | 1999651 | | Expenses WCD department | 5550 | |
| Mini Marathon | 5550 | | Office rent | 88000 | |
| Grant Received from LED Survey Progar | 167372 | | TDS Charges | 33003 | |
| Childline | 718000 | | Staff Salary | 932000 | |
| M-mitra Project | 1562680 | 5058385 | TDS Paid | 112278 | |
| | | | Social Shoppe | 108256 | |
| To Temporary Advances | | | Water Recharging Project Expenses | 133000 | |
| Ajay singh tomar | 96000 | | M-mitra Project Expenses | 908176 | |
| Waseem Iqbal | 40000 | 136000 | Women Empowerment Programme | 96007 | |
| | | | CSA Project Expenses | 22500 | |
| To Indirect Income | | | CAPC Project Expenses | 572393 | |
| TDS Receivable FY (2014-15) | 430 | | CAPC Project Expenses payable (2015-16) | 84100 | |
| TDS Receivable FY (2015-16) | 16720 | | Client related expenses | 344675 | |
| TDS Payable recancillatioon (2016-17) | 62723 | | SMT Project Expenses | 1808712 | 5970306 |
| Bank Interest | 15664 | | | | |
| Women Empowerment Programme | 120025 | 215562 | By Closing balance | | |
| | | | Cash | 4968 | |
| | | | Bank | 127885 | 132853 |
| Total | | 6115359 | Total | | 6115359 |

For Aim For Awareness Of Society

Waseem Iqbal

Date : 25.08.2017

Place : Indore


 Secretary
 "AAS"
 N-33, M.P.G. Colony (MIDC)

For Khandelwal Kakanl & Co.

Chartered Accountants

F.R.N. - 001311c



CA Rakesh Bhawsar

(Partner)

M.No. - 401314

AIM FOR AWARENESS OF SOCIETY
CONSOLIDATED INCOME & EXPENDITURE A/C
FOR THE YEAR ENDED ON 31.03.2017

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|---|---------|--|---------|
| TO SUNDRY EXPENSES FOR: | | By Grant Received | |
| Accounting charges | 9000 | SMT Programme | 1997110 |
| Administrative Exp | 199072 | CAPC Project | 755133 |
| Audit Fees | 12075 | CSA Project | 22500 |
| Bank charges | 1770 | Water Recharging Project | 133000 |
| Bad Debts | 1506 | M-mitra Project | 1007850 |
| Donation Expenses | 31395 | Mini Marathon | 5550 |
| Office rent | 96000 | | 3921143 |
| TDS & Charges | 33003 | By Other Receipts | |
| Rate Difference | 628 | Interest on income tax refund | 748 |
| Social Shoppee | 82756 | Bank interest | 15664 |
| Women Empowerment Programme | 96007 | Donation & contribution | 36701 |
| Water Recharging Project Expenses | 133000 | Membership fees | 11000 |
| M-mitra Project Expenses | 1007920 | Administrative receipts | 991860 |
| CAPC Project Expenses | 755133 | Women empowerment Program | 96007 |
| Computer Maintenance | 8650 | World Vision | 10000 |
| Communication expenses | 9094 | | 1161980 |
| Expenses For CSA Project | 22500 | | |
| Staff salary | 912000 | By Grant Sanctioned for Childline | |
| Client related expense | 344675 | (2016-17) | 1436000 |
| Telephone & Mobile | 23216 | | |
| Training & Orientation | 15983 | | |
| Local conveyance | 5810 | | |
| Stationery & Printing | 62676 | | |
| Awareness Material | 43140 | | |
| Expenses of Mini Marathon | 5550 | | |
| SMT Project Expenses | 1998310 | | |
| Depreciation (Annexure-1) | 20943 | | |
| Provision for Audit fees | 15000 | | |
| | 5946812 | | |
| By Excess of income over expenditure | 572311 | | |
| | 6519123 | | 6519123 |

For Aim For Awareness Of Society

Waseem Iqbal
Place : Indore

Waseem Iqbal

For Khandelwal Kakani & Co.
Chartered Accountants

F.R.N. - 001311c

Rakesh Bhawsar

CA Rakesh Bhawsar
(Partner)
M.No. - 401314

Annexure 1

DEPRECIATION CHART FOR AAS

| S.No. | PARTICULARS | OPENING BAL. | ADDITION | DEDUCTION | BALANCE | RATE (%) | DEPRECIATION > 180days | DEPRECIATION < 180days | CLOSING BAL. |
|-------|-----------------------|--------------|--------------|-----------|---------------|----------|------------------------|------------------------|---------------|
| 1 | Camera | 4176 | 0 | 0 | 4176 | 15 | 626 | - | 3,550 |
| 2 | Computer | 1032 | 0 | 0 | 1032 | 60 | 619 | - | 413 |
| 3 | Furnitures & Fixtures | 36908 | 0 | 0 | 36908 | 10 | 3,691 | - | 33,217 |
| 4 | Water Filter | 4171 | 0 | 0 | 4171 | 15 | 626 | - | 3,545 |
| 5 | Laptop | 1747 | 0 | 0 | 1747 | 60 | 1,048 | - | 699 |
| 6 | Projector | 46750 | 0 | 0 | 46750 | 15 | 7,013 | - | 39,738 |
| 7 | Printer | 0 | 12200 | 0 | 12200 | 60 | 7,320 | - | 4,880 |
| | TOTAL | 94784 | 12200 | 0 | 106984 | | 20,943 | - | 86,041 |

Pradeep
Jun