

**G P A & CO.**  
Chartered Accountants



105 TULSI TOWER, GEETA BHAWAN  
SQUARE, GEETA BHAWAN SQUARE,  
INDORE MADHYA PRADESH 452001

### AUDITORS' REPORT

We have audited the Balance Sheet of **Aim for the Awareness of Society (AAS), 1303, Hare Krishna Vihar Colony, Behind Best Price, Nipania Indore** - as at 31<sup>st</sup> March 2021 and the Income & Expenditure Account for the year ended 31<sup>st</sup> March 2021 annexed thereto. 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 standard 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 amount and disclosure 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.

We further report that :-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the 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 books of account
4. In our opinion and the best of our information and according to the explanations given to us the said account 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 of the state of affairs of the Aim for the Awareness of Society with the accounting principles generally accepted in India:

(ii) In the case of Income & Expenditure accounts For the year ended 31<sup>st</sup> March 2021.

Place :INDORE  
Date : 29/11/2021  
UDIN : 21145091AAAADK8375



For G P A & CO.  
Chartered Accountants

(ANAND JOSHI)

PARTNER  
Membership No: 145091  
Registration No: 024310C

**STATEMENT ON THE ACCOUNTING POLICES AND NOTES TO THE ACCOUNTS FOR THE  
YEART MARCH 2021**

**A : ACCOUTING POLICES**

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

**B : NOTES TO THE ACCOUNTS:**

1. Cash in hand is taken as certified by the management.
2. Grant in kind is taken as certified by the management.
3. Grant in kind for capital nature received are credited to fixed assets fund and shown as capital grant in liability (if any).

**PLACE: INDORE**

**Date : 29/11/2021**

**for G.P.A & Company  
Chartered Accountants**



**CA. Anand Joshi  
(PARTNER)  
( M.No : 145091 )  
FRN: 024310C**

**AAS(Aim for the Awareness of the Society)**  
1303, Hare Krishna Vihar Colony, Behind Best Price, Nipaniya  
Indore  
**Consolidated Balance Sheet**  
1-Apr-2020 to 31-Mar-2021

Liabilities	Aims for the Awareness as at 31-Mar-2021		Assets	Aims for the Awareness as at 31-Mar-2021
<b>Capital Account</b>		<b>930,798</b>	<b>Fixed Assets</b>	<b>283,987</b>
Association's Fund	930,798		Computer	28,009
<b>Capital Grant</b>		<b>70,000</b>	Furniture & Fixures	24,371
Computer	45,000		Water Filter & Inverter Battery	15,026
Furniture & Fixture	25,000		Laptop	61,360
<b>Loans (Liability)</b>		<b>139,000</b>	Projector	20,743
Loan from Member(Annexure-5)	139,000		Printer	9,932
<b>Current Liabilities</b>		<b>1,875,618</b>	Computer & Printer of Childline	45,000
Provisions (Annexure-3)	1,875,618		Furniture & Fixures of Childline	31,896
<b>Sundry Creditors(FCRA)</b>		<b>28,500</b>	Furniture & Fixures of FCRA	9,500
Aqsa Iron Traders	14,000		Desktop & Printer of FCRA	38,150
Paan Legal Info	10,000		<b>Fixed Deposite (BOB)</b>	<b>8,637</b>
Hemant Bhalse	4,500			<b>8,637</b>
			<b>Current Assets</b>	<b>2,650,267</b>
			Temperary Advance to HT(Parekh)	34,500
			Less: Temperary Advance from AAS	(34,500)
			Temperary Advance to Bus Childline	102,000
			Less: Temperary Advance from Bus Childline	(102,000)
			Natear Panchole (Nater Panchole)	20,000
			Advance to Waseem Iqbal	42,200
			Grant Receivable Bus Childline	367,127
			Grant Receivable City Childline	518,107
			Grant Receivable Sewa Project(SMST)	1,308,770
			Grant Receivable WCD Jagrik Dhar	50,000
			CIFF Workshop Receivable	4,900
			IPE Global (CAPC)	237,338
			Temperary Advance to Child Line	532,193
			Less: Temperary Advance from AAS	(532,193)
			Receivable from FCRA	3,086
			Less: Payable to AAS (FCRA)	(3,086)
			TDS Receivable (Annexure-4)	101,825
			<b>Cash &amp; Cash Equivalent</b>	<b>101,025</b>
			Cash-in-hand	2,738
			Bank Accounts (Annexure-2)	98,288
<b>Total</b>		<b>3,043,916</b>	<b>Total</b>	<b>3,043,916</b>

For Aim For Awareness Of Society

Waseem Iqbal  
(Authorised Signatory)  
Place - Indore  
Date - 29/11/2021



For GPA& Co.  
Chartered Accountants  
F.R.N- 024310C

CA Anand Joshi  
(Partner)  
M.No - 145091



**AAS (Aim for the Awareness of the Society)**  
**1303, Hare Krishna Vihar Colony, Behind Best Price, Nipaniya**  
**Indore**  
**Consolidated Income & Expenditure A/c**  
**For the year ended 31-Mar-2021**

Particulars	Amount	Particulars	Amount
<b>To Bus Childline Project Expenses</b>		<b>By Other Income</b>	
Administrative Expenses(BUS)	73,769	Bank Interest Bus Childline(BUS)	42
Client Related Expenses(BUS)	4,400	Bank Interest Childline(CHD)	1,975
Staff Salary Expenses(BUS)	289,000	Bank Interest (FCRA)	12,984
		Donation for (FCRA)	19,538
<b>To Childline Project Expenses</b>		Policy Premium Refund(CHD)	511
Administrative Expenses(CHD)	148,344	Bank Interest	6,859
Client Related Expenses(CHD)	269,082	Donation Received(Online)	12,778
Staff Salary Expenses(CHD)	888,000	Administrative Income	164,650
		Donation Received (Individual)	35,214
<b>To FCRA Project Expenses</b>		Donation Received (Institutional)	67,189
Covid Project Expenses CRY(FCRA)	167,866		
Cry Project Expenses(FCRA)	1,419,839	<b>By Grant Received</b>	
Opportunity International Expenses(FCRA)	550,100	Grant Received from Childline India Foundation(CHD)	789,213
Self Defense Activity Expenses(FCRA)	35,400	Grant Received from Covid-19(FCRA)	167,856
		Grant Received from CRY(FCRA)	1,485,296
<b>To HT Parekh Project Expenses</b>		Grant Received from Opportunity International(FCRA)	546,581
Education Expenses(HT)	24,500	Grant Received from HT Parekh Foundation(HT)	37,500
Audit Fees(HT)	3,000	Grant Received from Youth Community	44,607
Nutrition Food(HT)	44,750	Grant Received from MSST Project	3,212,780
Medicine Expenses(HT)	2,650	Grant Received from CRY Project	264,182
		Grant Received from WCD Jagrik Dhar	45,000
<b>To Bank Charges</b>			
Bank Charges(FCRA)	1,637	<b>By Other Income</b>	
Bank Charges(Aas)	4,421	Interest Received on FD	393
		Interest Received on TDS	5,434
<b>Depreciation A/c (Annexure-1)</b>		Workshop Receipts from CIFF	4,900
Depreciation Childline(City)	764	Receiveble Salary Cost From IPE	104,591
Depreciation Childline(FCRA)	16,850	Self Defense Activity	83,850
Depreciation Charges	35,370		
<b>To Administration Expenses</b>			
Administrative Expenses	203,864		
Computer Expenses	13,997		
Diwali Celebration Expenses	6,440		
Electricity Expenses	5,417		
Legal Professional Fees	22,770		
MSST Survey Exp. (Ujjain)	18,482		
Office Rent(Bhopal)	22,000		
Postage Expenses	365		
Printing & Stationery Expenses	7,620		
Telephone Expenses	4,002		
Web Desiging & Maintanance Expenses	74,200		
<b>To Project Expenses</b>			
Alternative Expenses	33,643		
Covid-19 Response Implementation	264,182		
Explosure Visit Harda	10,640		
Jagrik Project Expenses	51,250		
MSST Masti Ki Pathshala	7,500		
SMST Padwaha Project Expenses	547,892		
SMST Atabilid Project Expenses	1,307,909		
SMST Mangiya Project Expenses	1,388,072		
WCD Jagrik Dhar Expenses	37,766		
Covid -19 Expenses	146,116		
CIFF Workshop Expenses	2,920		
Staff Refreshment Expenses	15,089		
Covid -19 Awarmess Expense	3,000		
Cry (Self Defense Expenses	63,610		
Late fees & Interest on TDS	-		
Office Rent (Nipania)	-		
<b>Total</b>	<b>8,407,637</b>	<b>Total</b>	<b>8,407,637</b>
		<b>Excess of income over expenditure</b>	<b>1,293,704</b>

For Aim For Awareness Of Society

Waseem Iqbal  
(Authorised Signatory)  
Place - Indore  
Date - 29/11/2021



For GPA & Co.  
Chartered Accountants  
Registration number:-024310C

CA Anand Joshi  
(Partner)  
M.No - 145091



AAS ( Aim for the Awareness of the Society)					
1303 Hare Krishna Vihar Colony Behind Best Price Nipaniya Indore					
Consolidated Receipts and Payment A/C 1-Apr-2020 to 31-MAR-2021					
Receipts	Amount		Payments	Amount	
To Opening Balance		911,598	By Current Liabilities		911,957
Bank Accounts	838,144		TDS Payable	45,000	
Cash-in-hand	73,454		Rent Payable	7,000	
To Loan Liability		15,000	Provision	864,292	
Manisha Payak	15,000		Other Liability	195,565	
Advance from AAS	779,900	779,900	By Fixed Assets		185,521
Less: Payment to AAS			Camera	3,350	
To Current Liability		31,824	Furniture	9,971	
Hemant Bhalse	31,500		Inventor & Battery	15,500	
Amit Books	324		Laptop	76,700	
TO Current Assets		1,248,731	Printer	15,500	
Grant Receivable MSST	606,478		Furniture(capex)	10,000	
TDS Receivable	449,255		Computer & Accessories	54,500	
Advance to WI	73,000		By Current Assets		747,400
Advance to Childline	120,000		Temporary Advance to Bus Childline	102,000	
To Indirect Income		5,947,473	Temporary Advance to Childline	519,400	
Donation Received	134,719		Advance to WI	115,200	
Interest Received on TDS	5,434		Advance to Data Card Rental	500	
Self Defense Activity	93,500		Advance to Resource Person	10,300	
Interest income	21,860		By Grant from SMMT Program	425,257	425,257
Policy Premium	511		By Indirect Expenses		6,784,540
Covid-19	167,866		HT Parkeh Project		
Opportunity International	546,581		Nutrition & Food(HT)	44,750	
CRY (Grant)	1,359,833		Medical(HT)	2,650	
Grant Received Childline	789,213		Education(HT)	24,600	
Grant Received HT Parkeh	37,500		Bus Childline Project		
Grant From CRY Projects	264,182		By Administration Expenses	14,328	
Grant From SMT Programme	425,257		By Client Related Expenses	4,400	
Grant From Community	44,607		By Staff Salary Expenses	80,000	
Grant From MSST Project	2,056,610		Childline Project		
To Indirect Expenses		221,175	By Administration Expenses	136,638	
CRY	14,300		By Client Related Expenses	269,062	
O.I.Survey Form	23,000		By Staff Salary Expenses	608,000	
Administrative Expenses	70,875		FCRA Projects		
Project Expenses	113,000		Sundry Creditors	39,324	
			Self Defence Activity	35,400	
			Opportunity International Expenses	573,100	
			CRY Expenses(FCRA)	1,299,843	
			Covid-19(FCRA)	157,866	
			BY Bank Charges	6,057	
			By Interest on TDS	1,050	
			By office Rent (Nipania)	24,000	
			By Administration Expenses	453,403	
			By CIFF(Workshop)	2,820	
			By Project Expenses		
			Alternative Care	33,643	
			Covid-19 Response Implementation	264,182	
			Explosure Visit (Harda)	10,640	
			Jagrik Project	51,250	
			Masti Ki Pathshala	7,500	
			SMST- Badwaha	333,892	
			SMST- Ghatabillod	853,699	
			SMST- Mangliya	1,026,042	
			WCD-Jagrik (Dhar)	17,766	
			Covid-19 Expenses	182,116	
			Hemant Bhalse	16,500	
			Bank Accounts	98,288	101,026
			Cash-in-hand	2,738	
Total		9,155,701	Total		9,155,701

For Aim For Awareness Of Society

Waseem Iqbal  
(Authorised Signatory)  
Place - Indore



For GPA & Company  
Chartered Accountants  
F.R.N- 024310C

CA Ananad Joshi  
(Partner)  
M.No - 145091

Annexure 1

CONSOLIDATED DEPRECIATION CHART FOR AAS									
S.No.	PARTICULARS	OPENING BAL.	ADDITION	DEDUCTION	BALANCE	RATE (%)	DEPRECIATION > 180days	DEPRECIATION <180days	CLOSING BAL.
1	Camera	29,602	3,350.00	-	32,952	15	4,943	-	28,009
2	Computer	-	-	-	-	40	-	-	-
3	Furnitures & Fixtures	16,554	9,971.00	-	26,525	10	1,655	498.55	24,371
4	Water Filter & Battery	2,177	15,500.00	-	17,677	15	2,652	-	15,026
5	Laptop	-	76,700.00	-	76,700	40	-	15,340.00	61,360
6	Projector	24,403	-	-	24,403	15	3,660	-	20,743
7	Printer	1,053	15,500.00	-	16,553	40	6,621	-	9,932
8	Computer (Childline)	41	-	-	41	40	-	-	-
9	Computer (Childline)	45,000	-	-	45,000	-	-	-	45,000
10	Furniture (childline)	7,661	-	-	7,661	10	764	-	6,897
11	Furniture (childline)	25,000	-	-	25,000	-	-	-	25,000
12	Furniture (FCRA)	-	10,000.00	-	10,000	10	-	500.00	9,500
13	Desktop & Printer(FCRA)	-	54,500.00	-	54,500	60	-	16,350.00	38,150
	<b>TOTAL</b>	<b>151,491</b>	<b>185,521.00</b>	<b>41</b>	<b>336,971</b>		<b>20,295</b>	<b>32,689</b>	<b>283,987</b>

For Aim For Awareness Of Society



Waseem Iqbal  
(Authorised Signatory)  
Place - Indore

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CA Anand Joshi  
(Partner)  
M.No - 145091

F.R.N- 024310C

Annexure 2

Cash & Cash Equivalent  
Bank Account

Bank Name	Account No.	Amount
Dena Bank	108710024554	593
AHF- Dena Bank	108710031198	65,603
Indusind Bank	100059922725	21,739
ICICI Bank (childline)	4101045692	7,912
ICICI Bank (Bus Childline)		2442
<b>Total</b>		<b>98,288</b>

For AAS For Awareness Of Society



Waseem Iqbal  
(Secretary)  
Place - Indore



For GPA & Co.  
Chartered Accountants  
F.R.N- 024310C



CA Anand Joshi  
(Partner)  
M.No - 145091

Annexure - 3 Provisions		
Particular		
SMST Project		679,710
SMT Project		397,030
TDS Payble		15,000
Admin Expense		13,828
Office & Other Payble		360,568
WCD JagriK Payble		20,000
Provision & Payble(Bus Childline)		268,441
Provision & Payble(City Childline)		91,389
Provision & Payble(HT Parekh)		3,000
Provision & Payble(FCRA)		26,652
<b>Total</b>		<b>1,875,618</b>

Annexure-4 TDS Receivable	
Particular	Amount
Tds Receivable (2019-2020)	93,981
Tds Receivable (2020-2021)	7,844
<b>Total</b>	<b>101,825</b>

Annexure-5 Loans From Member	
Particular	Amount
Manisha Payak	15,000
Waseem Iqbal	124,000
<b>Total</b>	<b>139,000</b>

For Aim For Awareness Of Society

Waseem Iqbal  
(Secretary)  
Place - Indore



For GPA & Co.  
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CA Anand Joshi  
(Partner)  
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