



AUDITORS' REPORT

We have audited the Balance Sheet of **AAS R/o 1303, Hare Krishna Vihar Colony, Behind Best Price, Nipania, Indore** - as at 31st March 2022 and the Income & Expenditure Account for the year ended 31st March 2022 annexed thereto. These financial statements are the responsibility of the 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 accounts.
4. In our opinion and the best of our information and according to the explanations given to us the said account gives 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 with the accounting principles generally accepted in India:

(ii) In the case of Income & Expenditure accounts for the year ended 31st March 2022.

Place : INDORE
Date : 07.11.2022
UDIN : 22145091BGHMCH3931

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For G P A & CO.
Chartered Accountants
[Handwritten signature]
(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 : 07.11.2022

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For G.P.A & Co.
Chartered Accountants



CA. Anand Joshi
(Partner)
(M. No : 145091)

FRN: 024310C
UDIN : 22145091BGHMCH3931

		Sewa Project SMST Trust Expenses		
		SMST BADWAHA PROJECT	549,295	
		SMST-Gatabilloid Project Exp.	743,883	
		SMST Mangliya Project Expenses	1,758,233	
		Bus Childline Project		
		Administrative Expenses	113,029	
		Clinet Related Expenses	9,782	
		Staff Salary Expenses	243,367	
		Travel Outreach Expenses	46,892	
		Bank Charges	590	
		City Childline Project		
		Administrative Expenses	108,257	
		Clinet Related Expenses	57,654	
		Staff Salary Expenses	280,885	
		Travel Outreach Expenses	61,091	
		FCRA Project		
		Community Organiser	22,500	
		Field Travel Cost	3,000	
		Honorarium for Trainer	6,000	
		Project Coordinator honorarium	16,000	
		Training Programme for Community Leader	72,948	
		Bank Charges	2,095	
		Eicher Project		
		Human Resource Expenses	79,403	
		Programme Cost Expenses	131,660	
		Village Upliftment Estimation Work	158,900	
		Administrative Expenses	114,500	
		Bank Charges	4,968	
		Legal Expenses	1,208	
		Office Rent (Nipania)	287,800	
		Administration Expenses	457,601	
		Tender Submission Cost	18,285	
		Bank Charges	27,540	
		Cost Centre-CIF	1,325	
		Covid Vaccination Camp	6,090	
		NIMMS Expenses	8,026	
		Staff Welfare Expenses	2,500	
		Bank Accounts		1,206,570
		Cash-in-hand	1,151,588	
			54,982	
		Total		16,253,638

For AAS	16,253,638	Total	16,253,638
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Waseem Iqbal
 (Authorised Signatory)
 Place - Indore
 Date - 07.11.2022
 UDIN: 22145091BGHMCH3931

For G.P.A & Company
 Chartered Accountants
 F.R.N- 024310C
 CA Ananad Joshi
 (Partner)
 M.No - 145091

AAS 1303, Hare Krishna Vihar Colony, Behind Best Price, Niganiya Indore Consolidated Income & Expenditure A/c For the year ended 31-Mar-2022			
Particulars	Amount	Particulars	Amount
To Bus Childline Project Expenses	1,417,064	By Other Income	577,301
Administrative Expenses(BUS)	185,630	Bank Interest Bus Childline(BUS)	4,614
Client Related Expenses(BUS)	62,701	Bank Interest Childline(City Childline)	3,684
Staff Salary Expenses(BUS)	1,038,448	Bank Interest (Eicher)	4,885
Travel Outreach	140,259	Bank Interest (FCRA)	5,113
		Donation for (FCRA)	1
To City Childline Project Expenses	1,289,752	Bank Interest	4,013
Administrative Expenses(CHD)	190,021	Donation Received(Online)	1
Client Related Expenses(CHD)	209,055	Support Cost from Childline India Foundation	2,400
Staff Salary Expenses(CHD)	900,666	A&S on Wharls Support Cost	242,355
		Donation from NIMMS	10,000
To FCRA Project Expenses	166,948	Donation from ACO Care Foundation	214,526
Global Green Project Expenses (FCRA)	166,948	Donation Received (Individual)	13,145
		Donation Received (Institutional)	72,353
To Eicher Project Expenses	668,151	By Grant Received	13,263,236
Human Resource Expenses	75,403	Grant Received from Pratham Education Foundation (ASA)	7,482
Programme Cost Expenses	203,348	Grant from ACO Childline Support (CSR Project)	500,000
Village Upliftment Estimation Work	136,900	Grant from ACO Childline Support (CSR Project)	500,000
Administrative Expenses	126,500	Grant Received from FIS (CRY)	280,000
		Grant from Childline India Foundation(City Childline)	1,281,841
To ACF Project Expenses	205,289	Grant from Global Green (FCRA)	522,900
ACF Donation Expenses	205,289	Grant Received (Bus Childline)	1,413,040
To ACG Project Expenses	500,000	Grant from Eicher Group 21-22 (Eicher)	2,73,470
Coordinators Salary	33,000	Grant Received from HT Parakh Foundation(HT)	75,000
Counsellors Salary	22,000	Grant Received from Youth Community	4,549,869
Miscellaneous	7,000	Grant Received from CRY Project	1,304,813
Staff Welfare	33,891		
Stationary	18,309	By Other Income	8,834
Team members Salary	264,000	Cost Centre CF	1,325
Training & Capacity Building	100,000	Interest in Income Tax Refund	7,509
Volunteers Salary	22,000		
To ASCEND Project Expenses	38,425		
Sanitary Pad Wending Machine	8,000		
Self Defence Training & Procurement Karate	31,425		
To ASAR Project Expenses	7,470		
Pratham Aser Survey - Postage	250		
Pratham Aser Survey	7,220		
To CRY Project Expenses	1,281,848		
Audit Fees - Cry	5,000		
Contingency Fund During Pandemic	36,736		
Data Card Rental	5,832		
Development & Publication of IIC Material	30,000		
Mobile expenses of Program Staff	17,400		
Office Maintenance - CRY	18,003		
Office Rent (Part)	84,000		
Office electricity (Part)	6,000		
Program Travel Expenses	85,300		
Resource Material for Adolescent Resource C	27,953		
Resource Material for Children & Adolescent C	15,310		
Running Cost of Adolescent Resource Centre	73,200		
Salary & Statutory Benefits for Community W	330,300		
Salary & Statutory Benefits MIS Coordinator	144,000		
Salary & Statutory Benefits Accountant	144,000		
Salary & Statutory Benefits Program Coordin	237,334		
Salary & Statutory Benefits to Project holder	36,000		
Self Defence Programme Expenses	30,000		
Stationary, Photocopy & Postage	10,000		
To FIS- CRY Project Expenses	168,804		
FIS (Rent)	14,753		
FIS (Rent Agreement)	4,500		
FIS (Teacher Salary)	149,551		
To HT Parakh Project Expenses	76,000		
Education Expenses(HT)	24,600		
Audit Fees(HT)	3,000		
Nutrition Food(HT)	44,750		
Medicine Expenses(HT)	2,650		
To Bank Charges	35,193		
Bank Charges(Bus)	590		
Bank Charges(FCRA)	2,895		
Bank Charges(Eicher)	4,968		
Bank Charges(AAS)	27,540		
To Depreciation A/c (Annexure-1)	162,358		
Depreciation Childline(Bus)	20,500		
Depreciation Childline(City)	21,190		
Depreciation Childline(FCRA)	16,210		
Depreciation Charges	94,458.00		
To Administration Expenses	574,290		
Accounting Fees	169,000		
Administrative Expenses	303,591		
Audit Fees	18,940		
Electricity Expenses	19,055		
Legal Professional Fees	50,000		
Web Designing & Maintenance Expenses	13,304		
To Project Expenses	196,113		
Alternative Care Expenses	98,700		
Community Expenses	75,000		
MSST Masti Ki Pathshala	21,413		
To Sewa Project SMST Trust Expenses	4,514,293		
SMST BH Project Expenses	129,000		
SMST BH Salary Expenses	60,000		
SMST Badwaha Project Expenses	716,887		
SMST Ghatubalid Project Expenses	3,367,038		
SMST Manglyns Indore Project Expenses	2,177,388		
Tender Submission Cost	18,285		
Cost Centre CF Expenses	1,325		
Covid Vaccination Camp	6,000		
NIMMS Expenses	8,026		
Legal Expenses	1,208		
Office Rent (Niganiya)	288,000		
Staff Welfare Expenses	2,500		
Excess of Income over expenditure	2,312,938		
Total	13,849,370	Total	13,849,370

For AAS

Waseem Iqbal
(Authorised Signatory)
Place - Indore
Date - 07.11.2022
UDIN: 22145091BGHMCH3931



For G.P.A & Co.
Chartered Accountants
Registration number: 0248110C

CA Anand Joshi
(Partner)
M.No - 145091



AAS
1303 Hare Krishna Vihar Colony Behind Best Price Nipaniya
Indore
Consolidated Receipts and Payment A/C
1-Apr-2021 to 31-MAR-2022

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance		101,026	By Current Liabilities		3,267,076
Bank Accounts	96,288		TDS Payble	96,400	
Cash-in-hand	2,738		Provisions 19-20	20,000	
			Provisions	1,259,068	
To Loan Liability		199,418	Provisions(Bus Childline)	1,080,022	
Waseem Iqbal	199,418		Provisions(City Childline)	779,934	
			Provisions (FCRA)	26,652	
To Advance from AAS (Childline)	1,879,000	920,000	TDS Payble 20-21	5,000	
Less: Payment to AAS (Childline)	(959,000)				
			By Loan Liability		215,911
To Current Assets		3,145,705	Waseem Iqbal	215,911	
Temporay Advance to Bus Childline	225,000				
Advance to Waseem Iqbal	42,200		By Fixed Assets		274,400
CIFF Workshop Receivable	4,900		Computers	183,000	
TDS Receivable 19-20	93,981		Sanitary Ped & Vending Machine	11,800	
Grant Receivable from WCD Dhar	50,000		Celling Fans	6,750	
CAPC Cost Receivable	96,747		Water Tank	2,850	
Grant Receivable from MSST	1,308,770		Computer & Furniture (Bus Childline)	70,000	
Grant from CIF 20-21 (City Childline)	518,107				
Temporay Advance to Childline	806,000		By Sundry Creditors (FCRA)		28,500
To Indirect Income		11,887,489	By Loans & Advances (Eicher)		1,679,976
Donation Received	310,226		Infrastructure Development	1,679,976	
Interest Received on Refund	7,509				
Interest Income	4,013		By Current Assets		1,971,000
AAS on Wheel Support Cost	242,355		Temporay Advance to Bus Childline	838,000	
Grant from Pratham Education	7,482		Temporay Advance to Childline	1,113,000	
CRY (Grant)	1,304,833		Advance to Vishwanath Kedia (City Childline)	2,000	
Grant From ASCEND	500,000		Advance to Project Coordinator (FCRA)	16,000	
Grant From ACG Childline Support CSR	500,000		Advance to Field Travel Cost (FCRA)	2,000	
Support Cost Childline India Foundation	2,400				
Grant Received HT Parekh	75,000		By Indirect Expenses		7,610,205
Grant From Community	75,000		ACF Project		
Grant From MSST Project	4,092,925		ACF Donation Expenses	191,984	
Interest (City Childline)	3,684				
Interest (Bus Childline)	4,614		ACG Project		
Interest (Eicher)	4,885		Coordinator's Salary	33,000	
Grants & Donation (FCRA)	522,901		Counsellor's Salary	22,000	
Interest (FCRA)	5,123		Miscellaneous	7,000	
Grant (City Childline)	486,478		Staff Welfare ACG	31,618	
Grant (Bus Childline)	984,591		Stationary (A. Approval)	18,309	
Grant from Eicher (Eicher)	2,753,470		Team Member's Salary	264,000	
			Training & Capacity Building	100,000	
			Volunteer' Salary	22,000	
			ASCEND Project		
			Sanitary Ped & Vending Machine	8,000	
			ASER Project		
			Pratham Aser Surver(Postage)	250	
			Pratham Aser Survey	7,220	
			CRY Project		
			Contingency Fund During the Pandemic	16,716	
			Data Card Rental	5,832	
			Developmen & Publication of IEC Materials	10,000	
			Mobile Expenses of Program Staff	17,400	
			Office Maintenance (Cry)	18,003	
			Office Rent (Part) MIG	84,000	
			Office Electricity (Part)	6,000	
			Program Travel Expenses	81,500	
			Resource Material for Adolscet Resource Centre	27,053	
			Resource Material for Children & Adolscet Groups	15,310	
			Running Cost of Adolscet Resurce Centre	62,900	
			Salary & Statutory Benefits for Community Workers	328,500	
			Salary & Statutory Benefits MIS Coordinator	144,000	
			Salary & Statutory Benefits of Accountant	144,000	
			Salary & Statutory Benefits Programme Coordinator	237,334	
			Salary & Statutory Benefits to Project Holder	36,000	
			Self Defence Programme Exp	30,000	
			Stationary, Photocopy, Postage	7,432	
			FIS CRY (Rent Agreement)	4,500	
			HT Parekh Project		
			Audit Fees (HT Parekh)	3,000	
			Education	24,600	
			Medical Exp	2,650	
			Nutrition	44,750	
			Project Expenses		
			Alternative Care	90,705	
			Commutiny Exp	65,919	
			Masti Ki Pathshala	1,413	






AAS
1303, Hare Krishna Vihar Colony, Behind Best Price, Nipaniya
Indore

Consolidated Balance Sheet
1-Apr-2021 to 31-Mar-2022

Liabilities	AAS as at 31-Mar-2022	Assets	AAS as at 31-Mar-2022
Capital Account			
Association's Fund	3,218,729	Fixed Assets (Annexure-1)	643,796
		Camera	-
		Computer & Laptops	146,400
		Furniture & Fixures	21,934
		Water Filter & Inverter Battery	64,372
		Laptop	36,816
		Projector	211,873
		Printer	5,960
		Sanitary Pad Vending Machine	10,915
		Celling Fans	6,244
		Water Tank	2,636
		Computer & Printer of Childline	54,000
		Furniture & Fixures of Childline	51,206
		Furniture & Fixures of FCRA	8,550
		Desktop & Printer of FCRA	22,890
		Fixed Deposite (BOB)	8,637
			8,637
		Current Assets	4,176,155
		Temperary Advance to Bus Childline	703,000
		Less: Temperary Advance from Bus Childline	(703,000)
		Advance Rent (City Childline)	2,000
		Grant Receivable Bus Childline	795,576
		Grant Receivable City Childline	795,363
		Grant Receivable MSST Project	456,744
		Grant Receivable FIS	280,000
		Cost Centre CIF Receivable	1,325
		IPE Global (CAPC)	140,591
		Loans & Advances (Eicher)	1,681,712
		Temperary Advance to Child Line	839,193
		Less: Temperary Advance from AAS	(839,193)
		Waseem Iqbal (Bus Childline)	3,000
		Temporary Advance Childline	12,000
		Receivable from FCRA	3,086
		Less: Payable to AAS (FCRA)	(3,086)
		TDS Receivable (Annexure-4)	7,844
		Cash & Cash Equivalent	1,206,570
		Cash-in-hand	34,178
		Bank Accounts (Annexure-2)	1,172,392
Total	6,035,158	Total	6,035,158

For AAS

Waseem Iqbal
(Authorised Signatory)
Place - Indore
Date - 07.11.2022
UDIN: 22145091BGHMCH3931



For G.P.A & Co.
Chartered Accountants
F.R.N- 024310C

CA Anand Joshi
(Partner)
M.No - 145091



Annexure 1

CONSOLIDATED DEPRECIATION CHART FOR AAS									
S.No.	PARTICULARS	OPENING BAL.	ADDITION > 180 days	ADDITION <180 days	BALANCE	RATE (%)	DEPRECIATION > 180days	DEPRECIATION <180days	CLOSING BAL.
1	Camera	28,009	-	-	28,009	100	-	-	-
2	Computer	-	-	183,000	183,000	40	-	36,600.00	146,400
3	Furnitures & Fixtures	24,371	-	-	24,371	10	2,437	-	21,934
4	Water Filter & Battery	15,025	-	55,785	70,810	15	2,254	4,184.00	64,372
5	Laptop	61,360	-	-	61,360	40	24,544	-	36,816
6	Projector	20,744	-	209,990	230,734	15	3,112	15,749.00	211,873
7	Printer	9,933	-	-	9,933	40	3,973	-	5,960
8	Sanitary Pad Vending Machine	-	-	11,800	11,800	15	-	885.00	10,915
9	Ceiling Fans	-	-	6,750	6,750	15	-	506.00	6,244
10	Water Tank	-	-	2,850	2,850	15	-	214.00	2,636
11	Computer (Bus Childline)	45,000	-	-	45,000	40	18,000	-	27,000
12	Computer (Childline)	45,000	-	-	45,000	40	18,000	-	27,000
13	Furniture (Bus Childline)	25,000	-	-	25,000	10	2,500	-	22,500
14	Furniture (childline)	31,896	-	-	31,896	10	3,190	-	28,706
15	Furniture (FCRA)	9,500	-	-	9,500	10	950	-	8,550
16	Desktop & Printer(FCRA)	38,150	-	-	38,150	40	15,260	-	22,890
	TOTAL	353,987	-	470,175	824,162		94,220	58,138	643,796

For AAS

Waseem Iqbal
(Authorised Signatory)
Place - Indore



(Handwritten signature)

For G.P.A & Company
Chartered Accountants
F.R.N- 024310C



CA Anand Joshi
(Partner)
M.No - 145091

Annexure 2

Cash & Cash Equivalent Bank Account

Bank Name	Account No.	Amount
Bank of Baroda	72950100005879	156,959
Bank of Baroda (FCRA)	72950100015957	8,398
State Bank of India (FCRA)	40198358868	373,677
Indusind Bank (Eicher)	100059922725	584,836
ICICI Bank (Childline)	4101045692	27,276
ICICI Bank (Bus Childline)	32870100577	21,246
Total		1,172,392

For AAS

Waseem Iqbal
(Secretary)
Place - Indore



Signature

For G.P.A & Co.
Chartered Accountants
F.R.N- 024310C



CA Anand Joshi
(Partner)
M.No - 145091

Annexure - 3 Provisions		
Particular		
Sewa Project SMST Trust		1,462,882
TDS Payble		10,000
FIS Project Payable		164,304
Audit Fees (Cry) Payable		5,000
Admin Expense		54,000
Office & Other Payble		454,494
Water Purifier Payable		55,785
Provision & Payble(Bus Childline)		192,413
Provision & Payble(City Childline)		103,320
Provision & Payble(Eicher)		85,424
Provision & Payble(FCRA)		28,500
Total		2,616,122

Annexure-4 TDS Receivable	
Particular	Amount
Tds Receivable (2020-2021)	7,844
Total	7,844

Annexure-5 Loans From Member	
Particular	Amount
Others Payable	15,000
Waseem Iqbal	115,307
Total	130,307

For AAS

Waseem Iqbal
(Secretary)
Place - Indore



For G.P.A & Co.

Chartered Accountants

F.R.N- 024310C

CA Anand Joshi
(Partner)

M.No - 145091

