



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 2023 and the Income & Expenditure Account for the year ended 31st March 2023 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 2023.

Place : INDORE
Date : 23.08.2023
UDIN : 23145091BGWEJV4486

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 YEAR MARCH 2023

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 : 23.08.2022

**For G.P.A & Co.
Chartered Accountants**

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

FRN: 024310C

UDIN :23145091BGWEJV4486



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

Consolidated Balance Sheet
1-Apr-2022 to 31-Mar-2023

Liabilities	AAS as at 31-Mar-2023		Assets	AAS as at 31-Mar-2023	
Capital Account		1,807,397	Fixed Assets (Annexure-1)		1,496,949
Association's Fund	1,737,397		Current Assets		4,175,517
CIF-Mumbai FY 16-17	70,000		Temporary Advavance to CITY CHILDLINE	559,193	
	-		Temporary Advavance to BUS CHILDLINE	803,000	
		1,362,193	Cost Centre CIF Receivable	1,325	
Loans & Liability			Tender cost Receivable	163,334	
Loan From AAS to CITY CHILDLINE	559,193		Grant Receivable MSST Project	1,110,196	
Loan From AAS to BUS CHILDLINE	803,000		Grant Receivable From CIF (City Childline)	488,147	
		3,287,287	Grant Receivable From CIF (Bus Childline)	1,024,310	
Current Liabilities			TDS Receivable F.Y.2023-24	17,375	
Provisions (Annexure-3)	1,688,744		Fixed Deposite (BOB)	8,637	
Sundry Creditors (Annexure-4)	562,062				
Bank Balance (Dena Bank)	1,036,481		Sundry Debtors		417,097
			Grant Receivable From Eicher Group Foundation	417,097	
			Loans & Advances (Annexure -5)		61,914
			Cash & Cash Equivalent		305,400
			Cash-in-hand	1,746	
			Bank Accounts (Annexure-2)	303,654	
Total		6,456,877	Total		6,456,877

For AAS

(Handwritten signatures)

Waseem Iqbal
(Authorised Signatory)

Place - Indore

Date - 23.08.2023

UDIN: 23145091BGWEJV4486

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

CA Anand Joshi
(Partner)
M.No - 145091



AAS
1303, Hare Krishna Vihar Colony, Behind Best Price, Nipaniya
Indore
Consolidated Income & Expenditure A/c
For the year ended 31-Mar-2023

Particulars	Amount	Particulars	Amount
To Bus Childline Project Expenses		By Other Income	844,596
Administrative Expenses	145,544	Bank Interest Bus Childline	1,667
Client Related Expenses	12,913	Bank Interest CITY Childline	1,910
Staff Salary Expenses	888,072	Bank Interest Eicher	58,512
Travel Outreach	72,783	Bank Interest FCRA	7,073
		Bank Interest AAS	8,617
To City Childline Project Expenses	1,188,568	Donation From Give India (FCRA)	17,842
Administrative Expenses	130,931	Donation from Plantation Drive	13,500
Client Related Expenses	51,020	Receipt From PAYU Payments	174,270
Staff Salary Expenses	905,364	Institutional Donation	45,000
Travel Outreach	101,253	Admin Income For Administration Exp. (Sewa Pro.)	516,205
To FCRA Project Expenses	381,536	By Grant Received	18,985,754
Global Green Project Expenses (FCRA)	355,952	Grant from IDFC Cricket Tournament	143,030
Forex Transaction Commission	4,900	Grant from ECO Car AAS On Wheels	600,000
AAS on Wheel Expenses	20,684	Grant From Crysta IVF	25,000
To Eicher Project Expenses	9,628,170	Grant from FIS (CRY)	420,000
Human Resource Expenses	1,100,015	Grant from Childline India Foundation(City Childline)	1,188,568
Programme Cost Expenses	2,012,564	Grant From KTEK Talent Solutions	26,400
Village Level Infrastructures at Govt.Anganwadis & Schools	6,042,210	Grant From ACG Care Foundation	400,000
Administrative Expenses	473,381	Grant From Give India Foundation	314,086
To ACG Project Expenses	399,000	Grant From AVANSA (CRY)	133,500
ACG care foundation Insurance	27,000	Grant From Bridge Course (CRY Project)	336,000
Coordinator's Salary	36,000	Grant from MSST Project	4,030,023
Counsellor's Salary	24,000	Grant from CRY Project	2,550,621
Team Member's Salary	288,000	Grant from (Bus Childline India Foundation)	1,119,312
Volunteer's Salary	24,000	Grant from Eicher Group Foundation	7,691,214
To Employee Engagment Programme CRY	133,520	Grant Received From Freeter Gandhid	8,000
Children Felicitation cost	20,000	Excess of Expenditure Over Income	1,328,710
Snack Cost	24,020		
Sports & Play material for children	10,000		
Staff travel cost	3,000		
Stationary EEP	76,500		
To CRY Project Expenses	2,280,707		
Audit Fees	10,000		
Certificate cost in IT	60,000		
Contingency Fund During the pandemic	13,167		
Cost of sanitory and hygiene material	39,483		
Cry resource work shop	36,000		
Development and publication of IEC Material	9,993		
Digital Maintenance DLC Center	18,000		
DLC Teacher	135,000		
Mobile Expenses Program Staff	28,136		
Office Maintanance Cry	18,000		
Office Rent (Part) MIG	84,000		
Office Electricity (Part)	4,800		
Personality Inhancement /Language Classess	66,000		
Program travel Expenses	89,789		
Rent Running & Manintance of DLC Center	84,100		
Resource Material for Adolsent Resource center	36,000		
Resource Material for children & Adolsent Group	20,000		
Running Cost of Adolsent Resource Cent CRY	72,000		
Salary & Statutory Benefits for community work CRY	424,889		
Salary & Statutory Benefits for MIS cordinatorator CRY	179,260		
Salary & Statutory Benefits of accountant	144,000		
Salary & Statutory Benefits Programme Cordinator CRY	252,000		
Self Defence	40,000		
Stationary Photocopy Postage	18,000		
Teacher for Adolsent Center CRY	378,000		
Tranning of children of life Skill	20,090		

To FIS- CRY Project Expenses		469,546		
FIS Miscellaneous	700			
FIS Rent	44,742			
FIS Teacher Salary	414,093			
FIS Training Refresment	5,486			
FIS Training Stationary	700			
FIS Training Travel	3,825			
To Bridge Course (Support By CRY)		326,809		
Bridge Course Centre Rent	65,330			
Bridge Course Other Expenses	11,137			
Bridge Course Teacher	250,342			
Crysta IVF CSR Expenses		25,000		
To AAS on Wheel Expenses		162,432		
Maintenance cost	109,480			
Other expenses	4,952			
Project coordinator salary	34,000			
Project officer salary	14,000			
To IDFC Cricket Tournament		143,030		
IDFC AAS Cricket Tournament Expenses	130,027			
IDFC Cricket Tournament Administrative Expenses	13,003			
To Masti Ki Pathshala		18,504		
Masti Ki Pathshala	2,000			
Masti Ki Pathshala (Chooti Khajarani)	2,900			
Masti Ki Pathshala (Khajarana square)	8,740			
Masti Ki Pathshala (Rahul Gandhi Nagar)	3,000			
Masti Ki Pathshala (Roshan Nagar)	1,864			
To Bank Charges		32,607		
Bank Charges(Bus)	590			
Bank Charges(FCRA)	675			
Bank Charges(Eicher)	(4,897)			
Bank Charges(AAS)	36,239			
To Depreciation A/c (Annexure-1)		423,238		
Depreciation Childline(Bus)	13,050			
Depreciation Childline(City)	13,671			
Depreciation Childline(FCRA)	6,959			
Depreciation Eicher (EICHER)	59,095			
Depriciation Charges (AAS)	330,463.00			
To Administration Expenses		302,038		
Accounting Fees	52,026			
Administrative Expenses	167,923			
Consultancy Expenses	15,000			
Delhi Goonj Training	5,757			
Miscellaneous Expenses	77			
Web Desiging & Maintanance Expenses	9,999			
Tender Submission Cost	19,923			
Saanstha OD Fellowship Prawah	31,333			
To Santa Project Expenses		42,964		
Medical Support	10,000			
Nutrition	6,064			
Santa Education Support	20,000			
Santa New Year Party	1,000			
Santa Rent	2,000			
Travel Expenses	3,900			
To Sewa Project SMST Trust Expenses		4,030,023		
Sewa Badwaha project Exp	517,949			
Sewa Gatabilod project Exp	1,192,189			
Sewa Mangliya project Exp	1,744,704			
Sewa Ujjain project Exp	575,181			
Plantation Drive		16,447		
Freeter Gandhid Exp.		8,000		
Expenses of KTEK Talent Solutions		27,609		
Total		21,159,060	Total	21,159,060

For AAS



Waseem Iqbal
(Authorised Signatory)

Place - Indore

Date - 23.08.2023

UDIN: 23145091BGWEJV4486



For G.P.A & Co.
Chartered Accountants
Registration number:-024310C

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-2022 to 31-MAR-2023				
Receipts	Amount		Payments	Amount
To Opening Balance		1,205,070	By Current Liabilities	293,081
Bank Accounts	1,172,392		TDS Payment	128,397
Cash-in-hand	32,678		Provision (FCRA)	145,037
			Provision (City Childline)	19,647
To Loan Liability		692,000	By Loans & Liabilities	1,384,079
Loan From Members	42,000		Loan Repayment to Members	15,000
Loan from AAS to Bus Childline	650,000		Loan Repayment to Members	169,079
			Loan to Bus Childline	650,000
To Advance from AAS (Childline)		1,870,000	Loan Repayment from City Childline to AAS	550,000
Loan Repayment from City Childline to AAS	550,000			
Temporary Advance Returned From Childline	800,000		Loans & Advances	1,320,000
Temporary Advance to AAS	520,000		Temporary Advance to Childline	520,000
			Temporary Advance returned to AAS	800,000
To Other Current Assets		1,000,000	By Loans & Advances	58,769
EICHER	500,000		Advance to City Childline Project Exp.	53,992.00
AAS	500,000		Advance to EGF Project Exp.	4,777
To Current Assets		18,900,560	By Other Current Assets	1,000,000
Grant from CRY FIS	700,000		AAS	500000
Grant from CRY Project	2,550,621		EICHER	500000
Grant From AVANSA CRY	133,500			
Grant From Bridge course CRY Project	336,000		CRY Project Expense	3,054,941
Grant From Crysta IVF	25,000			
Capital Grant For ECO CAR AAS on Wheels	600,000		SEWA Project Expenses	4,742,128
Grant From ACG Care Foundation	400,000			
Grant From KTEK TALENT SOLUTION	26,400		FIS Project Expenses	211,675
Grant From SEWA Project	3,892,776			
Grant From Freeter Gandhid	8,000		Crysta IVF CSR Exp	25,000
Grant from Global Green	17,842			
Grant From City Child Line	1,495,785		IDFC Cricket Expenses	79,220
Grant From Eicher Group Foundation	7,274,117			
Grant From Bus Childline	890,578		Women Empowerment Expenses	24,445
Institutional Donations	45,000			
Donation From Plantation Drive	13,500		Santa Educational Support	3,000
Donation From Give India Foundation	314,086			
Receipts From Payu Payments	174,269		Payment for Eco CAR AAS on Wheels	713,500
Receipts From FCRA	3,086			
			Plantation Drive Exp.	15,347
To Other Income		1,387,032	Freeter Gandhid Exp.	8,000
AAS Receipt	1,083,321			
FCRA Quality General Stores (Returned)	11,400		Team Member Salary Payable (ACG)	166,000
Childline Project Receipts	151,311			
Eicher Project Receipts	141,000.00		ADMINISTRATIVE EXPENSES	1,958,114
Bank Interest	77,779	77,779	(FCRA) Project Expenses	274,485
			Bus Childline Project	1,039,306
			City Child Line Project	931,388
			Eicher Project	8,533,487
			Bank charges	37,576
			Bank Accounts	(1,036,481)
			Cash-in-hand	1,747
			Bank Accounts	303,654
Total		25,132,441	Total	25,132,441

For AAS

Waseem Iqbal
(Authorised Signatory)
Place - Indore
Date - 23.08.2023
UDIN: 23145091BGWEJV4486



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

CA Ananad Joshi
(Partner)
M.No - 145091



Annexure 1

CONSOLIDATED DEPRICIATION CHART FOR AAS									
S.No.	PARTICULARS	OPENING BAL.	ADDITION > 180 days	ADDITION <180 days	BALANCE	RATE (%)	DEPRICIATION > 180days	DEPRICIATION <180days	CLOSING BAL.
1	Camera	28,009	-	-	28,009	100	-	-	-
2	Computer	146,400	-	-	146,400	40	58,560	-	87,840
3	Furnitures & Fixtures	21,934	-	5,900	27,834	10	2,193	295.00	25,346
4	Water Filter & Battery	64,372	-	-	64,372	15	9,656	-	54,716
5	Laptop	36,816	-	-	36,816	40	14,726	-	22,090
6	Projector	211,873	-	-	211,873	15	31,781	-	180,092
7	Printer	5,960	-	-	5,960	40	2,384	-	3,576
8	Sanitary Pad Vending Machine	10,915	-	-	10,915	15	1,637	-	9,278
9	Celling Fans	6,244	-	-	6,244	15	937	-	5,307
10	ECO Car (AAS on Wheels)	-	112,500.00	-	112,500	15	16,875	-	95,625
11	ECO Car (Purchased ACG)	-	601,000.00	-	601,000	15	90,150	-	510,850
12	Establishment Cost of DLC centre(Computer)	-	250,000.00	-	250,000	40	100,000	-	150,000
13	Office Almiraah (CRY Bridge Course)	-	-	9,204	9,204	10	-	460.00	8,744
14	Sanitary Vending Machine(CRY)	-	-	5,517	5,517	15	-	414.00	5,103
15	Water Tank	2,636	-	-	2,636	15	395	-	2,241
16	Computer (Bus Childline)	27,000	-	-	27,000	40	10,800	-	16,200
17	Computer (City Childline)	27,000	-	-	27,000	40	10,800	-	16,200
18	Furniture (Bus Childline)	22,500	-	-	22,500	10	2,250	-	20,250
19	Furniture (City childline)	28,706	-	-	28,706	10	2,871	-	25,835
20	Furniture & Fixtures (Eicher)	-	-	5,900	5,900	10	-	295.00	5,605
21	Laptop (Eicher)	-	-	294,000	294,000	40	-	58,800.00	235,200
22	Furniture (FCRA)	8,550	-	-	8,550	10	855	-	7,695
23	Desktop & Printer(FCRA)	15,260	-	-	15,260	40	6,104	-	9,156
TOTAL		664,175	963,500.00	320,521	1,948,196		362,974	60,264	1,496,949

For AAS

Waseem Iqbal
(Authorised Signatory)
Place - Indore



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

CA Anand Joshi
(Partner)
M.No - 145091




Annexure 2

Bank Accounts

Bank Name	Account No.	Amount
Bank of Baroda	72950100005879	-
Bank of Baroda (FCRA)	72950100015957	8,581
State Bank of India (FCRA)	40198358868	5,215
Indusind Bank (Eicher)	100059922725	28,209
ICICI Bank (Childline)	4101045692	253,654
ICICI Bank (Bus Childline)	32870100577	7,995
Total		303,654

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



Annexure - 3 Provisions		
Particular		
AAS (PROVISION)		1,088,850
FCRA (PROVISION)		5,000
CHITY CHILDLINE (PROVISION)		285,763
BUS CHILDLINE (PROVISION)		272,419
EICHER (PROVISION)		36,712
Total		1,688,744

Annexure - 4 Sundry Creditors		
Particular		
AAS (CREDITORS)		65,798
Amit Stationery	8,990	
Balaji Furnitures	9,204	
EXOTICA	6,726	
Jitendra Parmar	754	
Khandelwal Kakani & Company	11,800	
Madan Books Stores	8,797	
Neha Saxena	2,460	
S.R. Cosmetics	4,224	
Waseem Iqbal	3,902	
xpression Grapics	1,500	
Yasmeen khan	7,441	
CHITY CHILDLINE (CREDITORS)		7,422
Waseem Iqbal	2,064	
Shubham Thakur	5,358	
BUS CHILDLINE (CREDITORS)		25,940
Pawan Patidar	20,449	
Rohini Enterprises	2,225	
Shubham Thakur	2,266	
Xpression Graphics	1,000	
EICHER PROJECTS		462,902
Caliper Design	8,100	
Dynamic Electronics	(890)	
Er Shreyansh Joshi	37,800	
Exotica	19,289	
Gupta Travel Agency	46,282	
Madaan Books Centre	24,437	
Mahesh Rathoud	10,069	
Premier Computech	3,750	
Shaishendra Dubey	2,673	
TS Constructions	311,392	
Total		562,062

Annexure-5 Loans & Advances		
Particular		Amount
Shubham Thakur (AAS)	1,637	
Rahul Gothane (City Childline)	883	
Garg Construction (EGF)	21,306	
Lokendra Singh jadhav (EGF)	4,777	
Rahul Gothane (EGF)	10,000	
Samparn Infrastructures (EGF)	23,311	
Total		61,914

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

