



**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

To,

The Members of  
M/s. Social Awareness Society for Youths

**Report on the Financial Statements:**

We have audited the accompanying financial statements of **M/s. Social Awareness Society for Youths**, No.33A, Second Cross West, Anna Nagar, 4<sup>th</sup> Street, Marakkanam Road, Tindivanam – 604 001, ("the Society"), which comprise the Balance Sheet as at March 31, 2018 and the Statement of Income and Expenditure for the year then ended and a summary of significant accounting policies.

**Management's Responsibility for the Financial Statements:**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion:**


In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of Balance Sheet, of the state of affairs of the Society as at March 31, 2018, and
- (b) In the case of the Statement of Income and Expenditure, of the Excess of Expenditure over Income for the year ended on that date.

We further report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion, proper books of accounts have been kept by the Society so far as appears from the examination of those books.
- c. The Balance Sheet and the statement of Income and Expenditure dealt with by this report are in agreement with the books of accounts.

For JOHN & JULIAN  
Chartered Accountants  
FRN : 014859S  
FRN 014859S  
Chennai-8  
M. John Ravindran  
Partner (Mem. No. 028566)



Place: Chennai  
Date: 29.06.2018

**SOCIAL AWARENESS SOCIETY FOR YOUTHS**  
 No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001  
**Foreign Contribution Account**

**Receipts and Payments Account for the year ended 31st March 2018**

| RECEIPTS  |                                | AMOUNT       | PAYMENTS  |  | SCH | AMOUNT       |
|---|--------------------------------|--------------|---|--|-----|--------------|
| <b>Opening Balance</b>  |                                |              | <b>PROJECTS</b>   |  |     |              |
|   | Cash on Hand                   | 6,954.50     | Christian Aid (Empowerment of Dalits)   |  | 1   | 30,82,850.00 |
|   | Cash on Hand - EU Project      | 4,150.00     | Swadhikar - Capacitation of DAW CSOs for Sustainable Dev - EU   |  | 2   | 20,23,561.55 |
|   | Cash at Bank- SBI              | 57,15,634.69 | Indigo Foundation - PEAP Maduranthagam  |  | 3   | 8,01,415.00  |
|   | Cash at Bank- SBI - EU Project | 3,199.28     | Swadhikar - Ensuring Access to Justice for Dalits and Adivasis  |  | 4   | 7,54,901.05  |
|   | Project Balance                | 747.35       | Criminal Defendants in India (FGHR - Swadhikar)   |  |     |              |
|   | Cash on Hand - LC              | 535.00       | (FGHR) Emergency Legal Intervention to prevent the police torture and claiming justice  |  | 5   | 5,27,818.80  |
|   | Cash at Bank - LC              | 8,563.24     | Fondation De France - RSLFCD - JMA  |  | 6   | 40,500.00    |
|   | Cash at Bank - NABARD          | 4,335.00     | Fondation De France - RSLFCD - UMPT   |  | 7   | 39,609.00    |
|   |                                |              | Christian Aid - Vardha Cyclone  |  | 8   | 1,27,182.25  |
|   |                                |              | Initiative to Ensure Socio-Economic Rights of Excluded Community in Monority Institutions in 2017 - EMW   |  | 9   | 16,63,244.77 |
|   |                                |              | KNH Protecting Rights of Dalits and Adivasis Children against Discrimination and Violence and Promoting their Economic Rights by Ensuring Budgetary Entitlements in India |  | 10  | 7,47,838.00  |
| <b>FOREIGN CONTRIBUTION</b>   |                                |              | Disaster Response with Equality & Dignity, Cuddalore District - Ockhi Cyclone   |  | 11  | 3,65,100.00  |
| Christian Aid (Empowerment of Dalits)   |                                | 35,99,293.50 | Miserior - Capacitation of CSOs for the Dalit and Adivasi Communities in Four Districts of Tamilnadu  |  | 12  | 7,50,818.90  |
| Swadhikar - Capacitation of DAW CSOs for Sustainable Dev - EU   |                                | 15,32,025.00 | General Account   |  | 13  | 30,093.36    |
| Indigo Foundation - PEAP Maduranthagam  |                                | 4,33,184.00  | <b>Loans &amp; Advances</b>   |  |     |              |
| Swadhikar - Ensuring Access to Justice for Dalits and Adivasis  |                                | 8,01,650.00  | Programme Advance   |  |     | 49,920.00    |
| Criminal Defendants in India (FGHR - Swadhikar)   |                                | 8,01,650.00  | Salary Advance  |  |     | 2,21,000.00  |
| (FGHR) Emergency Legal Intervention to prevent the police torture and claiming justice  |                                | 6,33,481.00  | Office Rental Advance   |  |     | 50,000.00    |
| Fondation De France - RSLFCD - JMA  |                                | 3,89,528.00  | Rental Advance - Sundaramurthi  |  |     | 20,000.00    |
| Fondation De France - Enhancing Vocational Skills and Empowering Rural Women to Attain Economic Sustenance  |                                | 4,20,784.00  |   |  |     |              |
| Initiative to Ensure Socio-Economic Rights of Excluded Community in Monority Institutions in 2017 - EMW   |                                | 3,72,824.00  |   |  |     |              |
| KNH Protecting Rights of Dalits and Adivasis Children against Discrimination and Violence and Promoting their Economic Rights by Ensuring Budgetary Entitlements in India |                                | 8,04,041.00  |   |  |     |              |



**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

Foreign Contribution Account

Receipts and Payments Account for the year ended 31st March 2018

| RECEIPTS  | AMOUNT                | PAYMENTS                       | SCH | AMOUNT                |
|---|-----------------------|--------------------------------|-----|-----------------------|
| Disaster Response with Equality & Dignity, Cuddalore District -<br>Ockhi Cyclone                        | 3,72,824.00           | <b>LOCAL ACCOUNT</b>           |     |                       |
| Miserior - Capacitation of CSOs for the Dalit and Adivasi<br>Communities in Four Districts of Tamilnadu | 11,62,364.00          | Documentation Charges          |     | 5,000.00              |
| Bank Interest - EU  | 7,082.00              | Bank Charges                   |     | 50.00                 |
| Bank Interest   | 1,30,175.00           | LIC Staff Gratuity Paid        |     | 3,11,538.00           |
| Loans & Advances  |                       | <b>Investments</b>             |     |                       |
| TDS Payable   | 12,839.00             | Fixed Deposit                  |     | 50,000.00             |
| Amount Received from CA   | 95,123.00             |                                |     |                       |
| Programme Advance Refunded  | 48,061.00             |                                |     |                       |
| Salary Advance Refunded   | 47,500.00             |                                |     |                       |
| <b>LOCAL ACCOUNT</b>  |                       | <b>Closing Balance</b>         |     |                       |
| Donation Received   | 56,500.00             | Cash on Hand                   |     | 2,188.00              |
| Bank Interest   | 423.00                | Cash on Hand - EU Project      |     | 965.00                |
| LIC Staff Gratuity  | 3,11,538.00           | Cash at Bank- SBI              |     | 52,91,101.76          |
| <b>NABARD - UPNRM PROJECT</b>   |                       | Cash at Bank- SBI - EU Project |     | 2,638.53              |
| Bank Interest   | 162.00                | Project Balance                |     | 718.35                |
|   |                       | Cash on Hand - LC              |     | 535.00                |
|   |                       | Cash at Bank - LC              |     | 10,436.24             |
|   |                       | Cash at Bank - NABARD          |     | 4,497.00              |
| <b>TOTAL</b>  | <b>1,69,75,520.56</b> | <b>TOTAL</b>                   |     | <b>1,69,75,520.56</b> |

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN

Chartered Accountants

FRN 014859S

M. John Ravindran

Partner (Mem. No. 028566)



Place: Chennai

Date : 29.06.2018



**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

**Foreign Contribution Account**

**Income and Expenditure Account for the year ended 31st March 2018**

| EXPENDITURE   | AMOUNT       | INCOME  | AMOUNT       |
|---|--------------|---|--------------|
| <b>PROJECTS</b>   |              | <b>FOREIGN CONTRIBUTION</b>   |              |
| Christian Aid (Empowerment of Dalits)   | 30,82,850.00 | Christian Aid (Empowerment of Dalits)   | 35,99,293.50 |
| Swadhikar - Capacitation of DAW CSOs for Sustainable Dev - EU   | 20,23,561.55 | Swadhikar - Capacitation of DAW CSOs for Sustainable Dev - EU   | 15,32,025.00 |
| Indigo Foundation - PEAP Maduranthagam  | 8,01,415.00  | Indigo Foundation - PEAP Maduranthagam  | 4,33,184.00  |
| Swadhikar - Ensuring Access to Justice for Dalits and Adivasis  |              | Swadhikar - Ensuring Access to Justice for Dalits and Adivasis  |              |
| Criminal Defendants in India (FGHR - Swadhikar)   | 7,54,901.05  | Criminal Defendants in India (FGHR - Swadhikar)   | 8,01,650.00  |
| (FGHR) Emergency Legal Intervention to prevent the police torture and claiming justice  |              | (FGHR) Emergency Legal Intervention to prevent the police torture and claiming justice  |              |
| Fondation De France - RSLFCD - JMA  | 5,27,818.80  | Fondation De France - RSLFCD - JMA  | 6,33,481.00  |
|   | 40,500.00    | Fondation De France - Enhancing Vocational Skills and Empowering Rural Women to Attain Economic Sustenance  | 3,89,528.00  |
| Fondation De France - RSLFCD - UMPT   | 39,609.00    | Initiative to Ensure Socio-Economic Rights of Excluded Community in Monority Institutions in 2017 - EMW   | 4,20,784.00  |
| Christian Aid - Vardha Cyclone  |              | KNH Protecting Rights of Dalits and Adivasis Children against Discrimination and Violence and Promoting their Economic Rights by Ensuring Budgetary Entitlements in India | 3,72,824.00  |
| Initiative to Ensure Socio-Economic Rights of Excluded Community in Monority Institutions in 2017 - EMW   |              | Disaster Response with Equality & Dignity, Cuddalore District - Ockhi Cyclone   | 3,72,824.00  |
| KNH Protecting Rights of Dalits and Adivasis Children against Discrimination and Violence and Promoting their Economic Rights by Ensuring Budgetary Entitlements in India | 15,84,044.77 | Miserior - Capacitation of CSOs for the Dalit and Adivasi Communities in Four Districts of Tamilnadu  | 11,62,364.00 |
| Disaster Response with Equality & Dignity, Cuddalore District - Ockhi Cyclone   | 7,47,838.00  | Bank Interest - EU  | 7,082.00     |
| Miserior - Capacitation of CSOs for the Dalit and Adivasi Communities in Four Districts of Tamilnadu  | 3,65,100.00  | Bank Interet  | 1,30,175.00  |
| General Account   | 5,96,018.90  |   |              |
|   | 30,093.36    |   |              |



**SOCIAL AWARENESS SOCIETY FOR YOUTHS**  
 No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001  
**Foreign Contribution Account**

**Income and Expenditure Account for the year ended 31st March 2018**

| EXPENDITURE           | AMOUNT                | INCOME                            | AMOUNT                |
|-----------------------|-----------------------|-----------------------------------|-----------------------|
| <b>LOCAL ACCOUNT</b>  |                       | <b>LOCAL ACCOUNT</b>              |                       |
| Documentation Charges | 5,000.00              | Donation Received                 | 56,500.00             |
| Bank Charges          | 50.00                 | Bank Interest                     | 423.00                |
| Depreciation          | 2,24,073.83           | <b>NABARD - UPNRM PROJECT</b>     |                       |
|                       |                       | Bank Interest                     | 162.00                |
|                       |                       | Excess of Expenditure over Income | 2,33,716.01           |
| <b>TOTAL</b>          | <b>1,09,50,056.51</b> | <b>TOTAL</b>                      | <b>1,09,50,056.51</b> |

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN  
 Chartered Accountants  
 FRN 014859S

*M. John Ravindran*  
 M. John Ravindran  
 Partner (Mem. No. 028566)



Place: Chennai  
 Date : 29.06.2018



**SOCIAL AWARENESS SOCIETY FOR YOUTHS**

No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

Foreign Contribution Account

**BALANCE SHEET AS ON 31.03.2018**

| Value as at<br>31-Mar-17 | LIABILITIES                          | Value as at<br>31-Mar-18 | Value as at<br>31-Mar-17 | ASSETS                                   | Value as at<br>31-Mar-18 |
|--------------------------|--------------------------------------|--------------------------|--------------------------|--|--------------------------|
| 77,72,365.46             | <b>GENERAL FUND</b> 77,72,365.46     |                          | 1,67,200.00              | Land                                     | 1,67,200.00              |
|                          | Less: Excess of Expenses 2,33,716.01 | 75,38,649.45             | 8,42,249.40              | Fixed Assets (As Per Schedule Attached)  | 8,52,175.57              |
| 2,09,000.00              | Loans Taken                          | 2,09,000.00              |                          | <b>INVESTMENTS</b>                       |                          |
| 23,20,910.00             | <b>CURRENT LIABILITIES</b>           | 23,33,749.00             | -                        | Fixed Deposit (As Per Schedule Attached) | 50,000.00                |
|                          |                                      |                          | 35,48,707.00             | <b>CURRENT ASSETS</b>                    |                          |
|                          |                                      |                          | 6,954.50                 | Loans & Advances                         | 36,98,943.00             |
|                          |                                      |                          | 4,150.00                 | (As Per Schedule Attached)               |                          |
|                          |                                      |                          | 57,15,634.69             | Cash on Hand                             | 2,188.00                 |
|                          |                                      |                          | 3,199.28                 | Cash on Hand - EU Project                | 965.00                   |
|                          |                                      |                          | 747.35                   | Cash at Bank                             | 52,91,101.76             |
|                          |                                      |                          | 535.00                   | Cash at Bank- SBI - EU Project           | 2,638.53                 |
|                          |                                      |                          | 8,563.24                 | Project Balance                          | 718.35                   |
|                          |                                      |                          | 4,335.00                 | Cash on Hand - LC                        | 535.00                   |
|                          |                                      |                          |                          | Cash at Bank - LC                        | 10,436.24                |
|                          |                                      |                          |                          | Cash at Bank - Nabard Account            | 4,497.00                 |
| <b>1,03,02,275.46</b>    | <b>TOTAL</b>                         | <b>1,00,81,398.45</b>    | <b>1,03,02,275.46</b>    | <b>TOTAL</b>                             | <b>1,00,81,398.45</b>    |

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN  
Chartered Accountants  
FRN 014859S

M. John Ravindran  
Partner (Mem. No. 028566)



Place: Chennai  
Date : 29.06.2018

