



INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To
The Members of
Social Awareness Society for Youths

Report on the Financial Statements:

We have audited the Financial Statements of Social Awareness Society for Youths, No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam – 604 001 ("the Society"), which comprise of Balance Sheet as at 31st March 2019, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2019 and the notes to the financial statements consisting of summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us,

These Financial Statements of accounts of Social Awareness Society for Youths, Tindivanam give a true and fair view of the financial position of the Society as at 31st March 2019 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (IACAI).

Basis for Opinion:

We have conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the "Social Awareness Society for Youths, Tindivanam" in accordance with the Code of Ethics issued by the ICAI, and have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the Financial Statement: Management is responsible for the preparation and fair presentation of these financial statements that give a true and fair view of the state of affairs and results of operations in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of these Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement:

Our objectives are to;

1. Obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. Identify and assess the risks of material misstatement of these Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the "Fund's" internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.,
4. Evaluate the overall presentation, structure and content of these Financial Statements, including the disclosures, and whether these Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
5. We have communicated with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards of Auditing (SA) as prescribed by the Institute of Chartered Accountants of India (ICAI). These Standards require that we comply with ethical



requirements and plan and perform the audit to obtain reasonable assurance about whether these Financial misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in these Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of these Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of these Financial Statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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 these financial statements.

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



For John & Julian
Chartered Accountants
(FRN. 014859S)

A handwritten signature in blue ink, appearing to read "John Ravindran".

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

UDIN: 19028566AAAACF5764

Place: Chennai
Date: 28.08.2019

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 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
PROJECTS		FOREIGN CONTRIBUTION	
Christian Aid - Capacitation of Dalit and Adivasi Communities on Rights and Entitlements	32,95,125.80	Christian Aid - Capacitation of Dalit and Adivasi Communities on Rights and Entitlements	32,35,774.10
Christian Aid - Ensuring Equality with Dignity of Disaster Affected Dalit and Adivasi communities and Survivors through Inclusive Disaster Rehabilitation Measures of the State	56,885.00	Christian Aid - Ensuring Equality with Dignity of Disaster Affected Dalit and Adivasi communities and Survivors through Inclusive Disaster Rehabilitation Measures of the State	18,11,420.00
Swadhikar - Capacitation of DAW CSOs for Sustainable Dev - EU	14,28,438.50	Swadhikar - Capacitation of DAW CSOs for Sustainable Dev - EU	19,42,646.00
Indigo Foundation - PEAP Maduranthagam	10,79,893.55	Indigo Foundation - PEAP Maduranthagam (FGHR) Emergency Legal Intervention to prevent the police torture and claiming justice	10,78,635.18
Swadhikar - Ensuring Access to Justice for Dalits and Adivasis Criminal Defendants in India (FGHR - Swadhikar)	1,72,046.00	Initiative for Socio Economic Rights of the Socially Excluded in Minority Institutions and State - EMW	6,92,612.00
(FGHR) Emergency Legal Intervention to prevent the police torture and claiming justice	3,49,337.90	KNH Protecting Rights of Dalits and Adivasis Children against Discrimination and Violence and Promoting their Economic Rights by Ensuring Budgetary Entitlements in India	16,27,538.00
Fondation De France - RSLFCD - JMA	1,30,000.00	Misereor - Capacitation of CSOs for the Dalit and Adivasi Communities in Four Districts of Tamilnadu	11,01,721.00
Fondation De France - RSLFCD - UMPT	1,40,000.00	Indigo Foundation - Mahalir Sakthi	35,84,169.40
Fondation De France - RSLFCD - JMA 19	84,800.00	Misereor - Relief for survivors of Cyclone GAJA in Nagapattinam District - Disaster response with Equality & Dignity	7,61,608.42
Fondation De France - RSLFCD - JMA Madurai	3,71,615.60	Project Towards Protection Against Discrimination of Children in School in Tamilnadu (Cuddalore)	46,86,011.48
Initiative to Ensure Socio-Economic Rights of Excluded Community in Monority Institutions in 2017 - EMW	9,13,791.15	Methodist Women in Britain (MWIB)	1,18,230.00
Initiative for Socio Economic Rights of the Socially Excluded in Minority Institutions and State - EMW	8,29,066.65	Bank Interest - EU	1,31,325.00
KNH Protecting Rights of Dalits and Adivasis Children against Discrimination and Violence and Promoting their Economic Rights by Ensuring Budgetary Entitlements in India	8,82,502.80		92.00





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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 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Misereor - Capacitation of CSOs for the Dalit and Adivasi Communities in Four Districts of Tamilnadu	27,33,998.20	Bank Interest	1,31,598.00
Indigo Foundation - Mahalir Sakthi	7,52,690.90	FD Interest	75,519.00
Misereor - Relief for survivors of Cyclone GAJA in Nagapattinam District - Disaster response with Equality & Dignity Project Towards Protection Against Discrimination of Children in School in Tamilnadu (Cuddalore)	46,98,704.00		
Methodist Women in Britain (MWIB) General Account	11,550.00	LOCAL ACCOUNT	
	43,208.00	Donation Received	1,56,180.00
	2,206.90	Donation for KNH Project	68,100.00
LOCAL ACCOUNT		Bank Interest	1,796.00
Programme Expenses		FD Renewal Interest	3,199.00
Education Help	15,000.00	NABARD - UPNRM PROJECT	
Administration Expenses		Donation Received	500.00
Bank Charges	617.00	Bank Interest	169.00
KNH Project Expenses			
1. Monitoring Cases of Atrocities			
1.2 Community Awareness and Mobilization			
1.2.4 Travel	28,500.00		
1.5 Fact Finding Mission			
1.5.1 Travel and Documentation Expenses	19,600.00		
1.6 Legal Aid			
1.6.2 Travel and Boarding	14,000.00		
2. Monitoring Schools			
2.1.1 School Visits (Travel)	6,000.00		



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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 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
NABARD - UPNRM PROJECT			
Bank Charge	159.00		
Depreciation	1,76,805.12		
Excess of Income over Expenditure	29,72,301.51		
TOTAL	2,12,08,843.58	TOTAL	2,12,08,843.58

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN

Chartered Accountants

FRN : 0148595



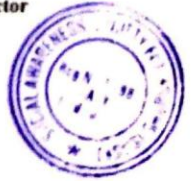
M. John Raviindran

Partner (Mem. No. 028566)

UDIN: 19028566AAAACF5764




L. PANDIYAN
Executive Director



Place: Chennai

Date : 28.08.2019

SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

BALANCE SHEET AS ON 31.03.2019

Value as at 31-Mar-18	LIABILITIES	Value as at 31-Mar-19	Value as at 31-Mar-18	ASSETS	Value as at 31-Mar-19
75,38,649.45	GENERAL FUND	75,38,649.45	1,67,200.00	Land	1,67,200.00
	Add: Excess of Income	29,72,301.51	8,52,175.57	Fixed Assets (As Per Schedule Attached)	8,72,360.45
2,09,000.00	Loans Taken	2,09,000.00	50,000.00	INVESTMENTS	
23,33,749.00	CURRENT LIABILITIES	23,48,410.00	36,98,943.00	Fixed Deposit (As Per Schedule Attached)	53,199.00
			2,188.00	CURRENT ASSETS	
			965.00	Loans & Advances	35,51,925.00
			52,91,101.76	(As Per Schedule Attached)	
			2,638.53	Cash on Hand	2,796.00
			718.35	Cash on Hand - EU Project	755.00
			535.00	Cash at Bank	82,85,364.39
			10,436.24	Cash at Bank - SBI - EU Project	2,730.53
			4,497.00	Project Balance	683.35
				Cash on Hand - LC	535.00
				Cash at Bank - LC	1,25,805.24
				Cash at Bank - Nabard Account	5,007.00
1,00,81,398.45	TOTAL	1,30,68,360.96	1,00,81,398.45	TOTAL	1,30,68,360.96

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN
Chartered Accountants

FRN: 014859S

M. John Ravindran
Partner (Mem. No. 028566)
UDIN: 19028566AAAACF5764



I. PANDIYAN
Executive Director



Place: Chennai
Date : 28.08.2019