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 2024, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2024 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 2024 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 (ICAI).

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.

JSAS & ASSOCIATES ★ FRN 014859S CHENNAI-40 ★ CHARTERED ACCOUNTANTS

Old No.: 92/7, New No.:46/7, 3rd Floor, T-Block (T-92) 5th Main Road, Annanagar, Chennai - 600 040.
Tel.: 044-4855 1833, 044-2626 3800, E-mail : office.jsas@gmail.com, Website : www.cajsas.com

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

ASSOCIATES
014859
CHENNAI
CHARTERED ACCOUNTANTS

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 statements are free from material 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 J S A S & Associates
Chartered Accountants
(Firm Registration Number. 014859S)

JSAS & ASSOCIATES
FRN
014859S
CHENNAI-40
CHARTERED ACCOUNTANTS

John Ravindran Moses
Partner
(Membership Number. 028566)
UDIN: 24028566BKGQTJ9544

Place: Chennai
Date: 24.06.2024

SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

Consolidated Receipts and Payments Account for the year ended 31st March 2024

2022-23 Amount in Rs.	Receipts	2023-24 Amount in Rs.	2022-23 Amount in Rs.	Payments	Sch	2023-24 Amount in Rs.
	Opening Balance			**FOREIGN CONTRIBUTION ACCOUNT:**		
4,315.00	Cash in Hand - FC	1,629.00		**PROJECTS**		
22,22,346.89	Cash at Bank - FC	50,22,323.51	5,80,723.36	Christian Aid - Advancement of accessing justice to Dalit and Adivasi Communities in 4 districts of Tamil Nadu	1	-
1,103.00	Cash in Hand - LC	7,473.00	21,79,656.04	Christian Aid - Emergency Response in Massive Floods in Cuddalore	2	-
27,20,689.58	Cash at Bank - LC	21,81,427.20	9,90,347.96	Indigo Foundation - Program for Education and Awarness Building (PEAB)	3	-
			3,52,809.44	Misereor (1729) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions	4	-
	FOREIGN CONTRIBUTION ACCOUNT:		30,68,257.50	Misereor (1897) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions	5	-
	Grant Received from		13,83,881.88	Misereor (1856) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions - Phase II	6	1,35,000.00
25,03,998.25	Indigo Foundation	-	19,49,681.60	KNH - Children Lives Matter	7	-
1,69,46,903.31	Misereor	-	16,31,304.00	KNH - Reconstruction after South West Monsoon	8	-
38,78,652.00	Kindernothilfe - KNH	-	20,84,443.23	Misereor (1126) - Access to Justice for Dalit & Adivasi, Women & Children in Tamil Nadu	9	-
22,75,807.00	Christian Aid	-	76,15,146.32	Misereor (1147) - Economic entitlements for Dalits and Adivasi, Women and Children in Tamil Nadu	10	-
6,60,000.00	Sale of Vehicle	-	9,88,816.16	Indigo Foundation - Empowernment of Women & Children	11	-
-	Sale of Land	7,00,000.00	5,61,642.45	General Account	12	649.00

For Social Awareness Society for Youths

Executive Director

JSAS & ASSOCIATES CHARTERED ACCOUNTANTS FRN 014859S CHENNAI-40

SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

Consolidated Receipts and Payments Account for the year ended 31st March 2024

2022-23 Amount in Rs.	Receipts	2023-24 Amount in Rs.	2022-23 Amount in Rs.	Payments	Sch	2023-24 Amount in Rs.
	Bank Interest Received					
42,409.00	Misereor	22,482.00		**Loans and Advances**		
20,344.00	Misereor - 2	53,195.00	1,55,262.00	TDS Remitted		-
44,820.00	General Account	53,783.00	1,35,000.00	Rental Deposit		-
			1,62,640.00	EPF Employee Contribution		-
	Loans & Advances		20,393.00	Amount Payable		-
1,55,262.00	TDS Deducted	-	96,000.00	Salary Advance		-
28,500.00	Program Advance	-				
1,96,600.00	EPF Employee Contribution	-		**LOCAL ACCOUNT:**		
-	Office Rental Deposit Received	1,35,000.00	37,01,907.00	Accessing Social and Economic Justice For Dalit, with a focus on Arundathiyars in Tamil Nadu - APPI	13	49,38,282.21
			13,60,538.74	Promoting Effective Governance Through Access to Public Entitlements/Rights & Justice for Dalits And Adivasis Specially Women - Swadhikar	14	-
	LOCAL ACCOUNT:		1,97,485.64	General Account	15	3,49,955.96
41,04,000.00	Grant Received from APPI	36,45,000.00				
10,55,847.00	Grant Received from SWADHIKAR	-		**Investment**		
69,000.00	Donation Received	-	-	Fixed Deposit Invested		50,000.00
-	Sale of old materials	9,99,914.00				
71,257.00	Bank Interest	54,178.00		**Loans and Advances**		
			24,721.00	TDS Remitted		12,775.00
	Investment		37,728.00	EPF Employee Contribution		1,20,168.00
-	Fixed Deposit Matured	68,877.00	47,378.00	Program Advance		4,38,255.00
			7,43,150.00	Salary Advance		85,000.00

For Social Awareness Society for Youths

Executive Director

JSAS & ASSOCIATES CHARTERED ACCOUNTANTS FRN 014859S CHENNAI-40

SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

Consolidated Receipts and Payments Account for the year ended 31st March 2024

2022-23 Amount in Rs.	Receipts	2023-24 Amount in Rs.	2022-23 Amount in Rs.	Payments	Sch	2023-24 Amount in Rs.
	Loans and Advances		-	Loan Paid		8,87,893.00
24,721.00	TDS Deducted	12,775.00	5,00,000.00	Loan Paid to other Project		5,00,000.00
95,000.00	LIC Staff Gratuity Received	3,41,800.00	1,84,503.00	Loan Repaid to NABARD		4,16,772.00
56,304.00	EPF Employee Contribution	1,01,592.00	95,000.00	LIC Staff Gratuity Paid		1,50,000.00
2,83,390.00	Salary Advance	5,18,760.00				
1,00,000.00	Loan Received	6,00,000.00		**Closing Balance**		
5,00,000.00	Loan Received from Other Project	5,00,000.00	1,629.00	Cash in Hand - FC		1,629.00
-	Program Advance Returned	4,77,633.00	50,22,323.51	Cash at Bank - FC		58,51,134.51
			7,473.00	Cash on Hand - LC		854.00
			21,81,427.20	Cash at Bank - LC		15,59,474.03
3,80,61,269.03	**Total**	**1,54,97,841.71**	**3,80,61,269.03**	**Total**		**1,54,97,841.71**

SCHEDULES 1 TO 22 AND NOTES TO ACCOUNTS IN SCHEDULE 23 AND 24 FORM PART OF ACCOUNTS

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

JSAS & ASSOCIATES FRN 014859S CHENNAI-40 CHARTERED ACCOUNTANTS

John Ravindran Moses

Partner (Mem. No. 028566)

UDIN: 24028566BKGQTJ9544

Place: Chennai

Date : 24-06-2024

SOCIAL AWARENESS SOCIETY FOR YOUTHS (SASY) Reg.No.7/1983 SASY Tindivanam.

V. A . Ramesh Nathan

Executive Director

SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

Consolidated Income and Expenditure Account for the year ended 31st March 2024

2022-23 Amount in Rs.	Expenditure	Sch	2023-24 Amount in Rs.	2022-23 Amount in Rs.	Income	2023-24 Amount in Rs.
	FOREIGN CONTRIBUTION ACCOUNT:				**FOREIGN CONTRIBUTION ACCOUNT:**	
	PROJECTS				**Grant Received from**	
4,14,333.36	Christian Aid - Advancement of accessing justice to Dalit and Adivasi Communities in 4 districts of Tamil Nadu	1	-	25,03,998.25	Indigo Foundation	-
21,79,656.04	Christian Aid - Emergency Response in Massive Floods in Cuddalore	2	-	1,69,46,903.31	Misereor	-
9,90,347.96	Indigo Foundation - Program for Education and Awarness Building (PEAB)	3	-	38,78,652.00	Kindernothilfe - KNH	-
3,52,809.44	Misereor (1729) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions	4	-	22,75,807.00	Christian Aid	-
27,56,085.50	Misereor (1897) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions	5	-	-	Profit on Sale of Land	5,32,800.00
13,83,881.88	Misereor (1856) - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions - Phase II	6	1,35,000.00		**Bank Interest Received**	-
19,49,681.60	KNH - Children Lives Matter	7	-	42,409.00	Misereor	22,482.00
16,31,304.00	KNH - Reconstruction after South West Monsoon	8	-	20,344.00	Misereor - 2	53,195.00
20,84,443.23	Misereor (1126) - Access to Justice for Dalit & Adivasi, Women & Children in Tamil Nadu	9	-	44,820.00	General Account	53,783.00
48,58,746.32	Misereor (1147) - Economic entitlements for Dalits and Adivasi, Women and Children in Tamil Nadu	10	-	4,74,773.08	Profit on Sale of Vehicle (Four Wheeler)	-
9,88,816.16	Indigo Foundation - Empowernment of Women & Children	11	-			
1,21,061.45	General Account	12	649.00			

For Social Awareness Society for Youths

Executive Director

JSAS & ASSOCIATES CHARTERED ACCOUNTANTS FRN 014[illegible]S CHENNAI-40

SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

Consolidated Income and Expenditure Account for the year ended 31st March 2024

2022-23 Amount in Rs.	Expenditure	Sch	2023-24 Amount in Rs.	2022-23 Amount in Rs.	Income	2023-24 Amount in Rs.
	LOCAL ACCOUNT:				**LOCAL ACCOUNT:**	
37,01,907.00	Accessing Social and Economic Justice For Dalit, with a focus on Arundathiyars in Tamil Nadu - APPI	13	49,38,282.21	41,04,000.00	Grant Received from APPI	36,45,000.00
13,60,538.74	Promoting Effective Governance Through Access to Public Entitlements/Rights & Justice for Dalits And Adivasis Specially Women - Swadhikar	14	-	10,55,847.00	Grant Received from SWADHIKAR	-
1,38,485.64	General Account	15	3,36,669.96	69,000.00	Donation Received	-
8,17,127.71	Depreciation		6,84,882.82	-	Sale of old materials	9,99,914.00
				71,257.00	Bank Interest	54,178.00
57,62,107.61	Excess of Income over Expenditure		-	3,523.00	Renewal Interest on Fixed Deposit	4,192.00
					Excess of Expenditure over Income	7,29,939.99
3,14,91,333.64	**Total**		**60,95,483.99**	**3,14,91,333.64**	**Total**	**60,95,483.99**

SCHEDULES 1 TO 22 AND NOTES TO ACCOUNTS IN SCHEDULE 23 AND 24 FORM PART OF ACCOUNTS
REFERRED TO IN OUR REPORT OF EVEN DATE
For J S A S & Associates
Chartered Accountants
(Firm Registration Number. 014859S)

JSAS & ASSOCIATES FRN 014859S CHENNAI-40 CHARTERED ACCOUNTANTS

SOCIAL AWARENESS SOCIETY Reg.No.7/19 SASY Tindivanam

John Ravindran Moses
Partner (Mem. No. 028566)
UDIN: 24028566BKGQTJ9544

V. A . Ramesh Nathan
Executive Director

Place: Chennai
Date : 24-06-2024

SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

BALANCE SHEET AS ON 31ST MARCH 2024

Value as at 31-Mar-23	LIABILITIES	SCH	Value as at 31-Mar-24	Value as at 31-Mar-23	ASSETS	SCH	Value as at 31-Mar-24
1,000.00	**CORPUS FUND**		1,000.00	1,67,200.00	Land		-
				37,41,248.16	Property, Plant and Equipment	20	30,69,651.33
1,11,24,020.86	**GENERAL FUND**	16	1,03,94,080.87		(As Per Schedule Attached)		
	(As Per Schedule Attached)						
					INVESTMENTS	21	
15,69,308.00	**CURRENT LIABILITIES**	17	2,25,760.00	67,096.00	Fixed Deposit (As per Schedule Attched)		52,411.00
-	**UNSECURED LOAN**	18	3,12,107.00		**CURRENT ASSETS**		
				15,05,932.00	**Loans & Advances**	19	3,97,794.00
					(As Per Schedule Attached)		
					Cash and Bank balance	22	
				1,629.00	Cash on Hand - FC		1,629.00
				50,22,323.51	Cash at Bank - FC		58,51,134.51
				7,473.00	Cash on Hand - LC		854.00
				21,81,427.20	Cast at Bank - LC		15,59,474.03
1,26,94,328.86	**Total**		**1,09,32,947.87**	**1,26,94,328.87**	**Total**		**1,09,32,947.87**

SCHEDULES 1 TO 22 AND NOTES TO ACCOUNTS IN SCHEDULE 23 AND 24 FORM PART OF ACCOUNTS

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates
Chartered Accountants
(Firm Registration Number. 014859S)

JSAS & ASSOCIATES FRN 014859S CHENNAI-40 CHARTERED ACCOUNTANTS

John Ravindran Moses
Partner (Mem. No. 028566)
UDIN: 24028566BKGQTJ9544

SOCIAL AWARENESS SOCIETY FOR YOUTHS (SASY) Reg.No. SASY Tindivanam.

V. A. Ramesh Nathan
Executive Director

Place: Chennai
Date : 24-06-2024