



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 2022, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2022 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 2022 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.

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 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)**



**John Ravindran Moses
Partner**

**(Membership Number. 028566)
UDIN: 22028566ANXPGF1687**

Place: Chennai
Date: 30.07.2022

NAME	SOCIAL AWARENESS SOCIETY FOR YOUTHS
ADDRESS	No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001
FINANCIAL YEAR ENDED	31-03-2022
ASSESSMENT YEAR	2022 - 2023
STATUS	AOP (Trusts)
PAN	AACT56678Q
12AB REGISTRATION No.	AACT56678QE20217 dt 24.09.2021
80G REGISTRATION No.	AACT56678QF20215 dt 02.10.2021
DATE OF FORMATION	25-Feb-83
ASSESSING OFFICER	Income Tax Officer, Exemptions, Chennai

COMPUTATION OF TAXABLE INCOME

INCOME FROM OTHER SOURCES:

Income of the Trust		
Specific Grants - Foreign Contribution Account	1,01,30,101	
Voluntary Contributions - Local Account	35,13,510	
	<u>1,36,43,611</u>	
Bank Interest	1,98,849	
FD Interest	3,022	
IT Refund Interest	-	1,38,45,482
	<u>1,38,45,482</u>	
LESS: APPLICATION OF INCOME U/S 11		
1. Expenditure as per Income and Expenditure a/c		
Income and Expenditure account	1,61,01,339	
Add: Capital Expenditure of the Society	3,71,600	
	<u>1,64,72,939</u>	
Less: Met out of accumulated Fund	1,64,72,939	
	<u>1,64,72,939</u>	
Less: Disallowance u/s 11 r.w.s 40A(3)	-	
	<u>1,64,72,939</u>	
2. Amount set apart to the extent 15% of Total Income	20,76,822	
Total Application	<u>1,85,49,761</u>	<u>1,85,49,761</u>
Income from Other Sources		(47,04,279)
GROSS TOTAL INCOME		(47,04,279)
LESS: Deduction under chapter VI-A		-
TOTAL INCOME		(47,04,279)
TAX ON THE ABOVE		NIL

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number, 014859S)

John Ravindran Moses

Partner (Mem. No. 028566)

UDIN: 22028566ANXPGF1687



Place: Chennai

Date : 30.07.2022

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 2022

Receipts	Amount	Payments	SCH	Amount
Opening Balance		FOREIGN CONTRIBUTION ACCOUNT:		
Cash in Hand - FC	16,717.00	PROJECTS		
Cash at Bank - FC	61,36,364.05	Christian Aid - Advancement of accessing justice to Dalit and Adivasi Communities in 4 districts of Tamil Nadu	1	13,69,453.48
Cash in Hand - LC	1,591.00	Christian Aid - Burevi Cyclone	2	29,502.36
Cash at Bank - LC	14,82,021.30	Indigo Foundation - Programme for Education and Awareness Building (PEAB) in Tamil Nadu	3	9,59,355.48
		Misereor 2 - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions	4	31,41,493.38
		KNH - Children Lives Matter	5	22,48,799.97
		KNH - Empowering Dalits and Adivasis children to access their rights and entitlements	6	156.48
		Miserior - Access to Justice for Dalit & Adivasi, Women & Children in Tamil Nadu	7	51,36,517.86
		Misereor - Burevi Cyclone	8	2,09,609.00
		Indigo Foundation - Empowerment of Women and Children - 1	9	4,69,969.72
		Indigo Foundation - Empowerment of Women and Children - 2	10	3,73,497.08
		Methodist Women in Britain (MWIB)	11	98,702.00
		FC General Account	12	1,24,769.10
FOREIGN CONTRIBUTION ACCOUNT:				
Grant Received from		Loans and Advances		
Indigo Foundation	24,01,270.50	TDS Remitted		1,61,782.00
Misereor	49,98,599.25	Amount Payable		97,645.00
Kindernothilfe - KNH	27,30,231.00	Program Advance		28,500.00
Bank Interest Received		Rental Advance - Madurandagam		30,000.00
Misereor	19,107.00			
Misereor - 2	34,838.00			
General Account	64,121.00			
Loans & Advances				
Program Advance	38,492.00			
Salary Advance	64,500.00			
Rental Advance	20,000.00			
Amount Payable	20,393.00			
TDS Deducted	1,61,782.00			



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 2022

Receipts	Amount	Payments	SCH	Amount
LOCAL ACCOUNT:		LOCAL ACCOUNT:		
Grant Received from APPI	34,51,000.00	Promoting Effective Governance Through Access to Public Entitlements/Rights & Justice for Dalits And Adivasis Specially Women - Swadhikar APPI	13	8,10,924.52
Donation Received	62,510.00	Accessing Social and Economic Justice For Dalit, with a focus on Arundathiyars in Tamil Nadu - APPI	14	12,53,161.00
Bank Interest	80,783.00	LC General Account	15	2,47,027.20
Loans and Advances		Loans and Advances		
Rental Advance Received - Coimbatore	25,000.00	Rental Advance - Coimbatore		30,000.00
Salary Advance	1,50,000.00	Salary Advance		1,90,000.00
Loan Received	5,00,000.00	Loan Repaid to NABARD		5,00,000.00
		Closing Balance		
		Cash in Hand - FC		4,315.00
		Cash at Bank - FC		22,22,346.89
		Cash on Hand - LC		1,103.00
		Cash at Bank - LC		27,20,689.58
Total	2,24,59,320.10	Total		2,24,59,320.10

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

John Ravindran Moses

Partner (Mem. No. 028566)

UDIN: 22028566ANXPGF1687



Place: Chennai

Date : 30.07.2022



V. A . Ramesh Nathan
Executive Director

SOCIAL AWARENESS SOCIETY FOR YOUTHS
DETAILS OF EXPENSES

1 **Christian Aid - Advancement of accessing justice to Dalit and Adivasi
Communities in 4 districts of Tamil Nadu**

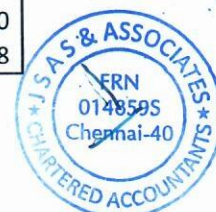
1. Staff Costs	
1.1 Salary for State Coordinator	64,800.00
1.3 Salary for Program Assistant	32,640.00
1.4 Salary for Executive Director	2,86,000.00
2. Admin Costs	
2.1 Office Maintenance & Electricity	60,900.00
2.2 Phone, Internet & Postage	2,610.00
2.3 Office Rent	25,000.00
2.4 Printing and stationary	22,281.00
2.5 Vehicle Maintenance	95,987.00
2.6 Statutory Auditing fees	60,000.00
3. Staff Costs	
5.2 Gratuity	40,000.00
3. Travel	
3.1 Program monitoring Travel cost	62,843.00
4. Direct Project Costs for Implementation	
4.1 Follow up of Previous FF cases and legal	89,530.00
4.2 Appointment of special public prosecutors	28,000.00
4.3 Coalition Conference on Dalit Human Rights	53,942.00
4.4 Round Table Conference for the Survivors	20,489.00
4.5 State Level Advocacy for legislation on SCSP TSP	2,97,878.00
4.6 Capacity Building Training for Elected	7,330.00
4.7 Documentation and Publishing booklet	20,325.00
4.9 Review Meeting with Staff & Board executive	81,109.00
4.10 Medical Insurance	17,747.00
4. Project Administration	
Bank Charges	42.48
TOTAL	13,69,453.48

2 **Emergency response to marginalised community affected by cyclone Burevi in
Tamil Nadu**

Audit Fees	29,500.00
Bank Charges	2.36
Total	29,502.36

3 **Indigo Foundation - Programme for Education and Awareness Building (PEAB)
in Tamil Nadu**

1. Village Education Centers	
1.1 Tutors Salaries	1,09,150.00
1.5 Study Material for Children	8,800.00
2. Xth coaching centers	
2.1 Tutors Salaries existing	1,72,000.00
2.2 Snacks for children	664.00
3. Student's/ Youth Mobilisation	
3.2 Capacity Building	61,328.00
4. Project Administration	
4.1 Project Coordinator salary	2,40,000.00
4.2 VEC Coordinator	1,03,800.00
4.3 Rent	62,500.00
4.4 Travel	19,457.00
4.5 Stationery/communication	17,749.00
4.6 Miscellaneous	7,400.00
Bank Charge	1,222.48



SOCIAL AWARENESS SOCIETY FOR YOUTHS

DETAILS OF EXPENSES

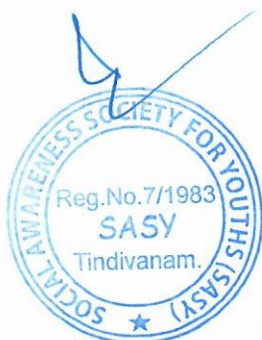
5. SASY Administration	
5.1 Stationary and communication	27,969.00
5.2 Internal Accounting	23,980.00
5.3 Auditing fee	27,300.00
5.4 Monitoring visits/ Other Misc Expenses	41,008.00
Medical Kit	12,396.00
Organisation Development Process	22,632.00
Total	9,59,355.48

4 Misereor 2 - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions

1. Programme Cost	
Executive Committee for one Meeting	1,27,347.00
Formation and activities of state chapters	
<i>Broad Basing Meetings</i>	1,61,038.00
Capacitation Regional Meetings	1,35,731.00
Fact Findings	53,848.00
Data Collection and Documentation Cost	1,59,606.00
News Portal and Website	90,076.00
All Interventions which includes	
<i>International Advocacy</i>	15,830.00
<i>One Day Physical meeting</i>	20,393.00
Review Meeting with staff	19,559.00
Organisation Development Process	38,839.00
Staff Cost	
Director (National Convenor)	1,40,000.00
General Secretary	3,50,000.00
National Coordinator	4,12,167.00
Coordinator - Advocacy and Lobby	1,40,000.00
Finance Manager	2,37,600.00
News Portal – Co-Ordinator	3,00,000.00
National Secretary	90,000.00
Medical Insurance	7,776.00
Project Administration	
Office Maintenance & Electricity	26,143.00
Rent	3,00,000.00
Audit Fee (Project Audit)	1,03,028.00
Travel	1,57,913.36
TDS Interest	81.00
Bank Charge	518.02
Property, Plant and Equipment	
Laptop	54,000.00
Total	31,41,493.38

5 KNH - Children Lives Matter

1.1 Strengthening community ownership and agency through promotion	
1.1 Strenthenening of the 25 children groups	77,121.00
1.4 Performing cultural team in 4 clusters	60,325.00
1.5 Capacity Building on disaster preparedness	51,396.00
1.7 CRC Facilitators	4,30,500.00
2. The legal framework especially The Scheduled Caste and Scheduled Tr	
2.1 Fact Finding Missions	41,104.00
2.2 Legal Intervention	16,800.00
2.4 Engagement with State /National Statutory	20,230.00
4. Capacitation of the Dalit and Adivasi	
4.4 Village level Meetings	59,327.00
4.7 Capacity building training	78,742.00



SOCIAL AWARENESS SOCIETY FOR YOUTHS

DETAILS OF EXPENSES

5. Advocacy and engagement with Ministries,	
5.1 Meetings, Documentation & Travel	28,875.00
5. Personnel costs	
5.1 Salary for State Coordinator	4,41,000.00
5.2 Salary for Finance Manager	88,200.00
5.3 Salary for Community mobiliser	1,56,000.00
5.4 Salary for Program Assistant	80,000.00
6. Admin Expenses	
6.1 Office Rent, Electricity & Maint.	72,341.00
6.2 Printing and stationary	46,296.00
6.3 Local Travel	1,05,743.00
6.4 Internet & Communication	49,589.00
6.5 Statutory Auditing fees	33,850.00
6.6 Medical Insurance	44,646.00
6.7 Gratuity	60,000.00
Medical Kit	2,02,764.00
Bank Charge	3,936.97
TDS Interest	14.00
Total	22,48,799.97

6 **KNH - Empowering Dalits and Adivasis children to access their rights and entitlements**

2. Admin Costs	
2.2 Phone, Internet & Postage	56.48
6. Admin Expenses	
6.3 Local Travel	100.00
Total	156.48

7 **Miserior - Access to Justice for Dalit & Adivasi, Women & Children in Tamil Nadu**

1. Project Activities	
1.1 Monitoring and Documentation of incident of Dalit Human	15,355.00
1.2 Dalit Human Rights monitoring	
1.2.1 Fact Finding Missions	1,00,403.00
1.2.2 Legal Intervention	1,56,361.00
1.2.3 Special Court Monitoring	16,545.00
1.2.4 Engagement with State /National Statutory	4,183.00
1.4 Enhancing Capacity Building Programmes	
1.4.4 Supporting and strengthening Dalit women	54,532.00
1.4.5 Participating in National/International	30,260.00
1.5 Promoting Zero Discrimination Campaign	
1.5.6 Engagement and advocacy with the departments	18,000.00
1.6 Website updation	33,000.00
1.7 Staff Capacitation & exposure visit	59,716.00
1.8 Review Meeting with Staff & Board executive	79,529.00
1.9 Program monitoring travel cost for Director	32,562.00
1.10 Program monitoring travel cost for Coordinator	54,443.00
3. Staff Costs	
3.1 Salary for Director	5,04,000.00
3.2 Salary for Finance Manager	4,03,200.00
3.3 Salary for Documentation Officer	4,78,800.00
3.4 Salary for Program Coordinator	2,59,200.00
3.5 Salary for Program Associate	1,94,400.00
3.6 Salary for State Coordinator	4,41,000.00
3.7 Honorarium for DHRD	7,77,600.00
3.8 Salary for Program Assistant	1,29,600.00
3.9 Salary for Driver	2,07,360.00



SOCIAL AWARENESS SOCIETY FOR YOUTHS
DETAILS OF EXPENSES

4. Project Administration	
4.1 Office Maintenance & Electricity	51,741.00
4.2 Telephone and Communication	33,429.00
4.3 Office Rent	1,80,000.00
4.4 Printing and stationary	37,297.00
4.5 Vehicle Maintenance	1,15,580.00
4.7 Audit Fee (Project Audit)	1,24,171.00
5.1 Medical Insurance	1,81,850.00
5.2 Gratuity	2,85,000.00
Organisation Development Process	76,661.00
Bank Charge	739.86
Total	51,36,517.86

8 Misereor - Burevi Cyclone

Distribution of Kabasura Kudineer	1,47,609.00
Statutory Audit fees	25,000.00
Project Audit fee	37,000.00
Total	2,09,609.00

9 Indigo Foundation - Empowerment of Women and Children - 1

2. Facilitators Salary	66,000.00
3. Young Person's meeting for Youths	34,700.00
4. Tailoring Unit	
4.1. Tailoring Teacher Salary	18,000.00
4.2 Accessories - Tailoring	15,600.00
5. Typing Unit	
5.1. Typing Teacher Salary	18,000.00
5.2 Accessories Typing	2,400.00
6. Administration (MS)	
6.1 Rent, EB Charges, Water Charges Etc	29,104.00
7. Organising Domestic Worker's	
7.1 Domestic Worker's Women Meeting	30,000.00
7.3. Domestic Work Organiser Salary	13,060.00
8. Salary for Accounting Person	24,000.00
9. Administrative Staff Salary	27,000.00
10 Travel for Coordinator	9,500.00
11. Internet and Phone charges	17,798.00
12 Local Travel	21,778.00
13 Staff meetings expenses	13,282.00
14. Miscellaneous Expenses	9,210.00
15. Financial Managing expenses	32,800.00
Covid -19 Relief Materials	87,068.00
4. Project Administration	
Bank Charge	669.72
Total	4,69,969.72

10 Indigo Foundation - Empowerment of Women and Children - 2

2. School Tuition Centres	82,500.00
3. Young Person's meeting for Youths	13,330.00
4. Tailoring Unit	
4.1. Tailoring Teacher Salary	20,000.00
4.2 Accessories - Tailoring	8,400.00
5. Typing Unit	
5.1. Typing Teacher Salary	16,000.00
5.2 Accessories Typing	4,200.00



SOCIAL AWARENESS SOCIETY FOR YOUTHS

DETAILS OF EXPENSES

6. Organising Domestic Worker's	
6.1 Domestic Worker's Meeting	18,506.00
6.3 Honorarium for the Organiser of Domestic Work	20,000.00
7. Salary for the co-ordinator	40,000.00
8. Salary for Co-coordinator	20,000.00
9. Accountant Salary	20,000.00
10. Office Maintenance Rent, electricity charges	23,276.00
11. Stationary	8,106.00
12 Travel for Coordinator MS	3,000.00
13. Internet and Phone charges	10,584.00
14. Local Travel	20,160.00
15 Staff meetings expenses	7,546.00
17. Miscellaneous expenses	8,282.00
Organisation Development Process	29,600.00
4. Project Administration	
Bank Charge	7.08
Total	3,73,497.08

11 Methodist Women in Britain (MWIB)

Coordinator Salary	48,000.00
Youth Meeting	36,542.00
Auditing Fees	14,160.00
Total	98,702.00

12 FC General Account

Education Support	89,000.00
Medical Expenses	30,000.00
Local Travel Expenses	487.52
Bank Charges	5,281.58
Total	1,24,769.10

13 Promoting Effective Governance Through Access to Public Entitlements/Rights & Justice for Dalits And Adivasis Specially Women - Swadhikar APPI

Program Cost	
Conducting fact finding initiatives	34,991.00
Legal Intervention	49,212.00
Capacitation of Advocats	53,363.00
Organizing legal clinics for strengthening legal cases	55,811.00
Awareness Camp will be organized	50,395.00
Training of DHRD	50,277.00
Salary and Admin Cost	
Honorarium of CEO	10,000.00
Honorarium of State Coordinator	2,41,200.00
Fellowship	1,66,800.00
Travel and Communication	41,000.00
Rent & Maintenance	28,448.00
Staff Medical Insurance	29,411.00
Bank Charges	16.52
Total	8,10,924.52



SOCIAL AWARENESS SOCIETY FOR YOUTHS

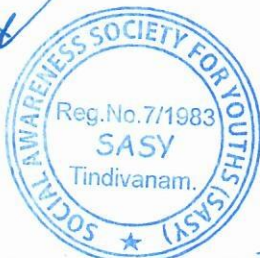
DETAILS OF EXPENSES

14 Accessing Social and Economic Justice For Dalit, with a focus on Arundathiyars in Tamil Nadu - APPI

Program Cost	
Economic Empowerment of Dalit women	
Formation of 30 SHG	29,648.00
Effective implementation of Prohibition	
Monitoring Violence against Manual Scavengers	3,216.00
Legal Intervention	1,889.00
State coordinator Travel	23,904.00
Director Travel	18,447.00
Promoting Children Resource Centre	
Formation of Children Resource Centres	1,17,033.00
CRC Facilitators	1,48,500.00
Staff Meeting with CRC and Women	29,708.00
Review Meeting with staff	31,138.00
Salary Cost	
Director Salary	1,60,000.00
State Coordinator	1,25,000.00
Community Organisers	1,80,000.00
Office Assistant	18,000.00
Admin Costs	
Office Maintenance and Electricity	16,000.00
Phone, Internet and Postage	2,759.00
Office Rent	37,500.00
Printing and Stationary	13,409.00
Vehicle Maintenance	30,000.00
LIC Staff Gratuity	18,000.00
Property, Plant and Equipment	
Laptop	43,500.00
Desktop	42,500.00
Printer	61,500.00
Inverter	66,000.00
Furniture	35,510.00
Total	12,53,161.00

15 LC General Account

Education Support	12,000.00
Documentation expenses	7,500.00
Medical Help	82,000.00
Travel Expenses	35,710.00
Staff Welfare	20,000.00
Office Maintenance	8,411.00
Printing & Stationary	3,200.00
Vehicle Maintenance	5,500.00
Staff Meeting	4,069.00
Bank Charges	47.20
Property, Plant and Equipment	
Air Conditioner	48,000.00
Mobile	20,590.00
Total	2,47,027.20



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 2022

Expenditure	Amount	Income	Amount
<u>FOREIGN CONTRIBUTION ACCOUNT:</u>		<u>FOREIGN CONTRIBUTION ACCOUNT:</u>	
PROJECTS		Grant Received from	
Christian Aid - Advancement of accessing justice to Dalit and Adivasi Communities in 4 districts of Tamil Nadu	13,69,453.48	Indigo Foundation	24,01,270.50
Christian Aid - Burevi Cyclone	29,502.36	Misereor	49,98,599.25
Indigo Foundation - Programme for Education and Awareness Building (PEAB) in Tamil Nadu	9,59,355.48	Kindernothilfe - KNH	27,30,231.00
Misereor 2 - Initiative for the Socio-Economic Rights of the Socially Excluded in Minority Institutions	30,87,493.38	Bank Interest Received	
KNH - Children Lives Matter	22,48,799.97	Misereor - 2	34,838.00
KNH - Empowering Dalits and Adivasis children to access their rights and entitlements	156.48	Misereor	19,107.00
Misereor - Access to Justice for Dalit & Adivasi, Women & Children in Tamil Nadu	51,36,517.86	General Account	64,121.00
Misereor - Burevi Cyclone	2,09,609.00		
Indigo Foundation - Empowerment of Women and Children - 1	4,69,969.72	<u>LOCAL ACCOUNT:</u>	
Indigo Foundation - Empowerment of Women and Children - 2	3,73,497.08	Grant Received from APPI	34,51,000.00
Methodist Women in Britain (MWIB)	98,702.00	Donation Received	62,510.00
FC General Account	1,24,769.10	Bank Interest	80,783.00
<u>LOCAL ACCOUNT:</u>		Renewal Interest on Fixed Deposit	3,022.00
Promoting Effective Governance Through Access to Public Entitlements/Rights & Justice for Dalits And Adivasis Specially Women - Swadhikar APPI	8,10,924.52		
Accessing Social and Economic Justice For Dalit, with a focus on Arundathiyars in Tamil Nadu - APPI	10,04,151.00	Excess of Expenditure over Income	25,06,324.20
LC General Account	1,78,437.20		
Depreciation	2,50,467.32		
Total	1,63,51,805.95	Total	1,63,51,805.95

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

John Ravindran Moses

Partner (Mem. No. 028566)

UDIN: 22028566ANXPGF1687

Place: Chennai

Date : 30.07.2022



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

BALANCE SHEET AS ON 31st March 2022

Value as at 31-Mar-21	LIABILITIES	Value as at 31-Mar-22	Value as at 31-Mar-21	ASSETS	Value as at 31-Mar-22	
1,000.00	Corpus Fund	1,000.00				
94,47,916.93	GENERAL FUND		1,67,200.00	Land	1,67,200.00	
	Less: Excess of Expenses	94,47,916.93 <u>25,06,324.20</u>	69,41,592.73	8,96,241.58	Property, Plant and Equipment (As Per Schedule Attached)	10,17,374.26
2,09,000.00	Loans Taken	-		INVESTMENTS		
			60,551.00	Fixed Deposit (As per Schedule Attached)	63,573.00	
24,18,555.00	CURRENT LIABILITIES	22,91,303.00		CURRENT ASSETS		
			33,15,786.00	Loans & Advances	30,37,294.00	
			16,717.00	(As Per Schedule Attached)		
			61,36,364.05	Cash on Hand - FC	4,315.00	
			1,591.00	Cash at Bank - FC	22,22,346.89	
			14,82,021.30	Cash on Hand - LC	1,103.00	
				Cast at Bank - LC	27,20,689.58	
1,20,76,471.93	Total	92,33,895.73	1,20,76,471.93	Total	92,33,895.73	

REFERRED TO IN OUR REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(Firm Registration Number. 014859S)

John Ravindran Moses

Partner (Mem. No. 028566)

UDIN: 22028566ANXPGF1687

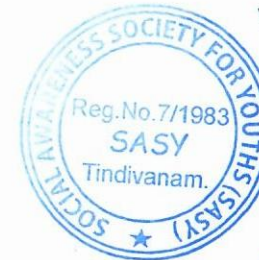


Place: Chennai

Date : 30.07.2022

(Handwritten Signature)

V. A . Ramesh Nathan
Executive Director



SOCIAL AWARENESS SOCIETY FOR YOUTHS

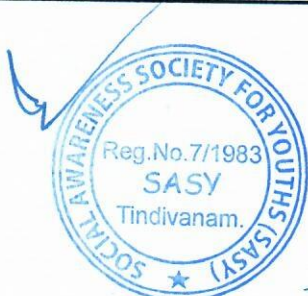
No.33A, Second Cross West, Anna Nagar, 4th Street, Marakkanam Road, Tindivanam - 604 001

Schedule: Current Liabilities

Value as at 31-Mar-21	PARTICULARS	Value as at 31-Mar-22
36,635.00	Loan From Pudumai Pengal Federation	36,635.00
97,645.00	Amount Payable	20,393.00
	Loan Received	5,00,000.00
4,00,000.00	Advance from Supplier	4,00,000.00
11,01,275.00	NABARD UPNRM Pro - Loan for Pudumai Pengal Federation	6,01,275.00
4,66,000.00	Loan from Women Federation	4,66,000.00
2,67,000.00	Loan from FC General A/c to NABARD UPNRM Project	2,67,000.00
50,000.00	Loan from LC account from NABARD UPNRM Project	-
24,18,555.00	TOTAL	22,91,303.00

Schedule: Deposits and Project Advances Recoverable

Value as at 31-Mar-21	PARTICULARS	Value as at 31-Mar-22
1,24,500.00	Salary Advance	1,00,000.00
38,492.00	Program Advance	28,500.00
25,000.00	Office Rent Advance - Coimbatore	30,000.00
	Office Rent Advance - Madurandagam	30,000.00
6,294.00	TDS on Fixed Deposit Interest	6,294.00
1,00,000.00	Head Office Rent Advance	1,00,000.00
20,000.00	Rental Advance - Sundaramurthi	-
1,500.00	Gas Cylinder Deposit	1,500.00
1,70,000.00	SCF Housing Expenses Recoverable	1,70,000.00
10,000.00	Branch Office Rent Advance (Mutloor)	10,000.00
2,67,000.00	Loan to NABARD UPNRM Project from FC General A/c	2,67,000.00
2,00,000.00	Sundry Debtors	2,00,000.00
40,000.00	Loan to Pudhumai Pengal Federation	40,000.00
18,54,000.00	Loan to Pudhumai Pengal Federation from NABARD UPNRM Project	18,54,000.00
2,09,000.00	Loan to FC account from Vehicle A/c	-
2,00,000.00	Loan to Pudhumai Pengal Federation from LC account	2,00,000.00
50,000.00	Loan to NABARD UPNRM Project from LC account	-
33,15,786.00	TOTAL	30,37,294.00

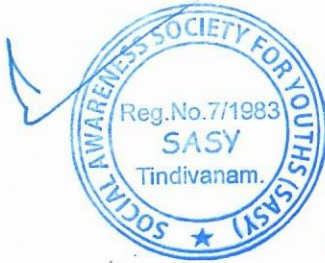


SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

FIXED DEPOSITS : LOCAL ACCOUNT

S.No	Name of Bank	FDR No	Rate of Interest	Date of Deposits	Date of Maturity	As on 31.03.2021	Invested During Year	Matured	Maturity Interest	Renewal Interest	As on 31.03.2022
1	State Bank of India	37350648459	4.90%	08.12.2021	08.12.2022	60,551.00				3,022.00	63,573.00
TOTAL						60,551.00	-	-	-	3,022.00	63,573.00

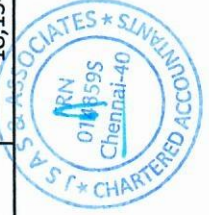
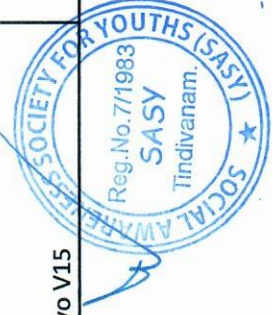


SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

Property, Plant and Equipment:

Particulars	Rate	Value as at 31-Mar-21	Additions		Deletion	Total Value	Depreciation	W.D.V as at 31-Mar-22
			> 182 Days	< 182 Days				
Furniture & Fittings	10%	93,158.06				93,158.06	9,315.81	83,842.25
Office Equipments								
Xerox Machine	15%	21,384.49				21,384.49	3,207.67	18,176.82
Accounting Software	40%	4.79				4.79	1.92	2.87
Air Conditioner	15%	26,415.54				26,415.54	3,962.33	22,453.21
Cell Phone	15%	38,550.17				38,550.17	5,782.53	32,767.64
LCD Projector	15%	31,422.84				31,422.84	4,713.43	26,709.41
Digital Camera - Sony	15%	20,966.28				20,966.28	3,144.94	17,821.34
Computers	40%	34,344.00				34,344.00	13,737.60	20,606.40
Lap Top	40%	55,316.94				55,316.94	22,126.78	33,190.16
Printer	40%	20,640.00				20,640.00	8,256.00	12,384.00
Generator	15%	8,392.26				8,392.26	1,258.84	7,133.42
Vehicles								
Toyota Innova	15%	2,17,914.02				2,17,914.02	32,687.10	1,85,226.92
TVS - 50 Two Wheeler - 1	15%	1,639.92				1,639.92	245.99	1,393.93
Two Wheeler - TVS Star (Bike)	15%	5,464.31				5,464.31	819.65	4,644.66
Vehicle - Hero Honda	15%	2,677.51				2,677.51	401.63	2,275.88
Two Wheeler	15%	2,780.64				2,780.64	417.10	2,363.54
TVS - Jupiter	15%	37,492.34				37,492.34	5,623.85	31,868.49
Indico Foundation - Empowerment of Women and Children								
Laptop	40%	333.85				333.85	133.54	200.31
Foundation De France - Madurai								
Laptop	40%	1,140.48				1,140.48	456.19	684.29
Mobile Phone	15%	6,988.36				6,988.36	1,048.25	5,940.11
EMW								
Laptop	40%	6,842.88				6,842.88	2,737.15	4,105.73
Cell Phone - Vivo V15	15%	18,134.75				18,134.75	2,720.21	15,414.54



SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

Property, Plant and Equipment:

Particulars	Rate	Value as at 31-Mar-21	Additions		Deletion	Total Value	Depreciation	W.D.V as at 31-Mar-22
			> 182 Days	< 182 Days				
CA								
Television	15%	27,200.00				27,200.00	4,080.00	23,120.00
Misereor 2								
Laptop - Apple	40%	56,720.00				56,720.00	22,688.00	34,032.00
Laptop - Lenova	40%			54,000.00		54,000.00	10,800.00	43,200.00
Misereor								
Laptop	40%	38,940.00				38,940.00	15,576.00	23,364.00
Desktop	40%	32,568.00				32,568.00	13,027.20	19,540.80
Printer	40%	23,100.00				23,100.00	9,240.00	13,860.00
Law Books	40%	43,676.00				43,676.00	17,470.40	26,205.60
Sub Total (a)		8,74,208.43	-	54,000.00	-	9,28,208.43	2,15,680.10	7,12,528.33
Local Account								
Mobile Phone	15%	3,995.39				3,995.39	599.31	3,396.08
Mobile - Vivo V15 Pro	15%	18,037.76				18,037.76	2,705.66	15,332.10
Air Conditioner	15%		48,000.00			48,000.00	7,200.00	40,800.00
Mobile - Vivo	15%			20,590.00		20,590.00	1,544.25	19,045.75
APPI Project								
Laptop	15%			43,500.00		43,500.00	3,262.50	40,237.50
Desktop	15%			42,500.00		42,500.00	3,187.50	39,312.50
Printer	15%			61,500.00		61,500.00	4,612.50	56,887.50
Inverter	15%		66,000.00			66,000.00	9,900.00	56,100.00
Furniture	10%			35,510.00		35,510.00	1,775.50	33,734.50
Sub Total (b)		22,033.15	1,14,000.00	2,03,600.00	-	3,39,633.15	34,787.22	3,04,845.93
Total (a+b)		8,96,241.58	1,14,000.00	2,57,600.00	-	12,67,841.58	2,50,467.32	10,17,374.26



SOCIAL AWARENESS SOCIETY FOR YOUTHS

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

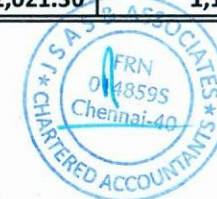
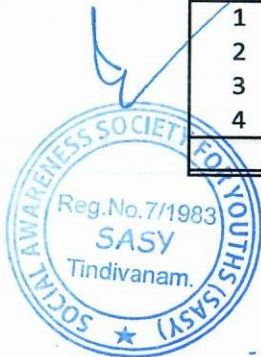
Cash and Bank Closing Balance As on 31.03.2022

Foreign Contribution Account:

S.No	Project Name	31-Mar-21		31-Mar-22	
		Cash	Bank	Cash	Bank
1	FC Main - SBI New Delhi A/c No. 40068193314				84,662.94
2	CA - SBI A/c No. 11092102425	6,464.00	19,41,801.89	165.00	5,68,617.41
3	CA - GAJA Housing - SBI A/c No. 11092102425	118.00	1,55,643.04	-	-
4	CA - Burevi cyclone - SBI A/c No. 11092102425	-	84,948.50	-	-
5	PEAB Maduranthagam - SBI A/c No. 11092102425	10.00	2,49,874.30	40.00	5,83,390.07
6	Swadhikar - SBI A/C No. 11092102425	156.48			
7	KNH - SBI A/C No. 11092102425		(2,37,248.36)	752.00	1,94,248.45
8	Misereor - SBI A/c No. 11092102425		5,550.00	-	-
9	Misereor - Burevi cyclone - SBI A/c No. 11092102425	66.00	2,48,920.00	-	-
10	Indigo Foundation-Empowerment of Women-SBI A/c No. 11092102425	-	26,618.48	-	1,80,967.92
11	MWIB - SBI A/c No. 11092102425	-	99,758.00	-	-
12	FC General Account - SBI A/c No. 11092102425	369.52	20,836.90	-	1,68,852.80
13	Misereor - SBI A/c No. 39216417159	8,684.00	11,53,771.84	1,109.00	3,69,523.23
14	Misereor - SBI A/c No. 39229032413	94.00	23,82,405.12	1,494.00	19,356.74
15	KNH - SBI A/C No. 40530670257				49,162.99
16	EU Project - SBI A/c No. 36033476860	755.00	2,900.53	755.00	2,980.53
17	FC General Account - IOB A/c No. 007101000016400	-	583.81	-	583.81
	Total	16,717.00	61,36,364.05	4,315.00	22,22,346.89

Local Account:

S.No	Project Name	31-Mar-21		31-Mar-22	
		Cash	Bank	Cash	Bank
1	General Account - SBI A/c No.11092103462	1,591.00	14,76,700.30	145.00	2,11,118.54
2	Swadhikar APPI - SBI A/c No.11092103462			131.00	2,81,686.04
3	NABARD - SBI A/c No. 32112621378	-	5,321.00	-	5,465.00
4	APPI - Axis A/c No. 921010002717611	-	-	827.00	22,22,420.00
	Total	1,591.00	14,82,021.30	1,103.00	27,20,689.58



NOTES TO BALANCE SHEETS AND INCOME AND EXPENDITURE

Significant Accounting Policies:

a. Basis of accounting and Preparation of Financial Statement :

The Financial Statements are prepared under historical cost convention on cash basis of accounting complying in all material aspects with applicable Accounting Principles and the Accounting Standard generally accepted in India.

b. Revenue Recognition:

Income is recognized on cash basis.

1. All contributions are recognized as income and accounted on receipt of contributions.

c. Foreign Currency Transactions:

Foreign currency transactions are accounted for at the exchange rates prevailing at the date of the transaction.

d. Property, Plant and Equipment:

Property, plant and equipment are stated at their historical cost of acquisition or construction, less accumulated depreciation. Cost includes all cost incurred to bring the asset to their working condition and location.

e. Depreciation:

Depreciation is provided on written down basis at the rates specified in Schedule of Property, plant and equipment attached to the Statement of Accounts. Depreciation is provided at 50% of the rate specified in the Schedule of Property, plant and equipment if they are used for less than 182 days and 100% if the assets are used for more than 182 days.

f. Employee Benefits:

Financial Statements are prepared on cash basis. Retirement benefits to employees will be recognized and accounted in the year they arise.

g. Investments:

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments.

Long-term investments are stated at acquisition cost. Current investments are valued at lower of cost and market rate on individual investment basis.

