

Anshuman Bardhan & Company

Chartered Accountant

FORM NO. 10B

[See Rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

We have examined the balance sheet of CHETNA CHILD AND WOMEN WELFARE SOCIETY, RAIPUR [Name of the trust or institution] as at 31ST March 2012...and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

We have obtained all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purposes of the audit. In my/our opinion, proper books of account have been kept by the head office and the branches of the above-named trust/ institution visited by us me/us so far as appears from my/our examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by me/us subject to the comments given below: -
In my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view: -

- (iii) In the case of the balance sheet, of the state of affairs of the abovenamed trust/institution as at 31ST March 2012 and
- (iv) In case of the profit and loss account, of the profit of its accounting year ending on 31ST March 2012 the prescribed particulars are annexed hereto.

Place Raipur

Date 07/09/2012

For, Anshuman Bardhan and Company

Chartered Accountants

FRN No. 012141C

Signed

Accountant



Anshuman

A. Anshuman Bardhan

Proprietor

M.no. 401853

H. No. 690, Near Adarsh Chowk,
Sunder Nagar, Raipur (C.G.)
T - 0771-4283935, 9993035180
E - anshuman76@gmail.com
www.anshumancaraipur.blogspot.com

ANNEXURE
STATEMENT OF PARTICULARS
I Application of income for charitable or religious purposes.

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year. Rs 109538/-
2. Whether the trust/institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. No the option not exercised
3. Amount of income accumulated or set apart /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly /in part only for such purposes. Rs 22781
4. Amount of income eligible for exemption under section 11(1)(c) [Give details] Not applicable
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) Nil
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof. Not applicable
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof. Not applicable
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year: -
 - a) Has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or No
 - b) Has ceased to remain invested in any security referred to in section 11(2)(b)(1) or deposited in any account referred to in section 11(2)(b)(1) or section 11(2) (b) (iii) or No

J. S. J.

PRESIDENT,
Chetana Child and Women Welfare Society,
Raipur (C.G.)

Shri

Secretary

Chetna Child & Women Welfare Society



- c) Has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof **No**

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

15. Whether any part of the income or property of the trust/institution was lent, or continues to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any **No**
16. Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. **No**
17. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details. **No**
18. Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. **No**
20. Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid **No**
19. Whether any share, security, or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, the details thereof together with the consideration received. **No**
20. Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. **No**
21. Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. **No**

Jehy
PRESIDENT,
Chetana Child and Women
Welfare Society,
Raipur (C.G.)

Shakti
Secretary



III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year- say. Yes/No
1	2	3	4	5	6
-----NIL-----					
Total					

For, Anshuman Bardhan and Company

Chartered Accountants

FRN 012141C

Place Raipur

Date 07/09/2012



Signature

Anshuman

Accountant

CA. Anshuman Bardhan

Proprietor

M.NO. 401853

Jaly
PRESIDENT;
 Chetana Child and Women Welfare Society.
 Raipur (C.G.)

Shit
Secretary
 Chetana Child & Women Welfare Society

CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

BALANCE SHEET

	SCH.	As at 3/31/2012	As at 3/31/2011
SOURCES OF FUNDS			
GENERAL FUND	1	343343	301005
ASSET FUND	2	168580	95356
UNUTILISED GRANT	3	418412	489619
CURRENT LIABILITIES AND PROVISIONS			
Expenses Payable	4	7000	5500
		937335	891480
APPLICATION OF FUNDS			
Land and Building		225000	225000
Fixed Assets	5	19200	22874
Fixed Assets - Projects	5	184437	110356
Current Asset, Loans and Advances			
Cash and Bank balance	6	471956	516450
Advances and Receivables	7	36742	16800
		937335	891480
Accounting policies and notes	8		

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, Anshuman Bardhan & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Proprietor

Date - 07/09/2012

Place- Raipur



For, Chetna Child and Women Welfare Society

[Signature]

President

President,
Chetna Child and Women
Welfare Society,
Raipur (C.G.)

[Signature]

Secretary

Secretary
Chetna Child & Women Welfare Society

CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

INCOME AND EXPENDITURE ACCOUNT

LOCAL GENERAL FUND

As at 31st March 2012

	As at 3/31/2012	As at 3/31/2011
INCOME		
Voluntary Contributions	293400	521280
Bank Interest	1299	3500
Membership Fees	7700	1694
Grant from Jan Kalyan Parishan	6000	7500
	308399	533974
EXPENDITURE		
Program Cost		
Anti Tobacco Awareness Rally	18670	14440
Baseline Survey Artisans	0	165800
Legal Awareness Campaign	0	35220
Adult Literacy Camp	15460	12910
Environment Awareness Campaign	22225	18550
Go green Program Support	0	5160
Health Camp	14323	25614
Vocational Training	19760	65600
Livelihood Training	19100	45500
Administrative Expenses		
Office Maintenance	16825	4192
Salary	66000	78000
Communication	10345	3043
Rent	33670	31100
Audit Fees	8500	8000
Travel	1713	0
Stationery, Photocopy	9180	2936
Depreciation Fixed assets of Society	9274	12170
	265045	528235
Excess to General Fund	43354	5739

Accounting policies and notes

8

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For and on Behalf of

For, Anshuman Bardhan & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Proprietor

Date - 07/09/2012

Place- Raipur



For, Chetna Child and Women Welfare Society

[Signature]

President
PRESIDENT,

Chetna Child and Women
Welfare Society,
Raipur (C.G.)

[Signature]

Secretary

Secretary

Chetna Child & Women Welfare Society

CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

PROJECT GRANT ACCOUNT

LOCAL GRANT

As at 31st March 2012

	For the year ended 31/03/2012	For the year ended 31/03/2011
Resources		
Grant to the extent applied		
Grant for TI Project, Raipur	1468060	1243322
Grant from Child line Foundation	135782	19391
Grant for TI Project, Jagdalpur	257008	0
Sentinel Surveillance	2000	0
Defferred income CIEF Project	0	250
Grant from ILFSETS for PPTCT project	376367	0
Bank Interest	11837	
	2251054	1262963

Application

Targeted Internvention project, Raipur	1477596	1243322
Sentinel Surveillance	2000	
Childline Foundation	137114	19391
Depreciation CIF Project	0	250
ILFSETS expenditure for PPTCT Project	376367	0
Targeted Internvention project, Jagdaipur	258993	
	2252070	1262963
Excess of application over resource trf to Gen. Fund	-1016	0

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, Anshuman Bardhan & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

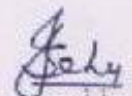
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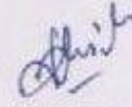
Date - 07/09/2012

Place- Raipur



For, Chetna Child and Women Welfare Society


 Jaly
 President,
 Chetana Child and Women Welfare Society,
 Raipur (C.G.)


 Anshu
 Secretary,
 Chetana Child and Women Welfare Society,
 Raipur (C.G.)

CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

PROJECT GRANT ACCOUNT

FC GRANT

As at 31st March 2012

	For the year ended 31/03/2012	For the year ended 31/03/2011
Resources		
Grant to the extent applied		
Grant from PRIA for Survey	50000	0
	50000	0
Application		
Coordination cum data collection expenses PRIA	50000	
	50000	0
Excess of income over expenditure	0	0

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, Anshuman Bardhan & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Proprietor

Date - 07/09/2012

Place- Raipur



For, Chetna Child and Women Welfare Society

Johy
President,
Chetana Child and Women
Welfare Society,
Raipur (C.G.)

Shikha
Secretary
Chetna Child & W --
Secretary

CHETNA CHILD AND WOMEN WELFARE SOCIETY

B-101, Krishna Apartments, LIC Colony, Mova, Raipur (C.G)

CONSOLIDATED RESOURCES AND APPLICATION STATEMENT

As at 31st March 2012

	As at 3/31/2012	As at 3/31/2011
Resources		
Grant to the extent applied	2289217	1262963
Voluntary Contributions	293400	521280
Bank Interest	13136	3500
Membership fees	7700	1694
Other Income	6000	7500
	2609453	1796937

Application

Project grant expenditure

Targeted Intervention project	1738589	1243322
Childline Foundation	137114	19391
ILFSETS expenditure for PPTCT Project	376367	0
Coordination cum data collection expenses	50000	0
Program Cost - NGO Own Source	109538	388794
Administration expenses	146233	127271
Depreciation of Fixed Asset of Society	9274	12170
Depreciation of Fixed Asset of CIF	0	250
	2567115	1791198
Excess of resources over application	42338	5739

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

For, Anshuman Bardhan & Co.

Chartered Accountant

FRN 012141C

CA. Anshuman Bardhan

M.No. 401853

Proprietor

Date - 07/09/2012

Place- Raipur



For, Chetna Child and Women Welfare Society

[Signature]
President

[Signature]
Secretary

PRESIDENT,
Chetana Child and Women
Welfare Society,
Raipur (C.G.)

Secretary
Chetana Child & Women W
raipur

**Schedules attached to the Financial Statements
for the year ended 31/03/2012**

SCHEDULE 1

GENERAL FUND

Particulars	3/31/2012			3/31/2011		
	FC	Local	Total	FC	Local	Total
Opening Balance	0	301005	301005	0	295266	295266
Add :						
Excess of Income - Local	0	43354	43354.25		5739	5739
Excess of exp. Project acct	0	-1016	-1016			
Closing Balance	0	343343	343343	0	301005	301005

SCHEDULE 2

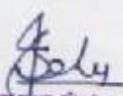
ASSET FUND

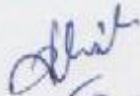
Particulars	3/31/2012			3/31/2011		
	FC	Local	Total	FC	Local	Total
Opening Balance		95356	95356	0	95606	95606
Add :						
Asset Purchased		88300	88300			
Less :						
Depreciation		15076	15076	0	250	250
Closing Balance	0	168580	168580	0	95356	95356

SCHEDULE 3

GRANT ACCOUNT

Funding Agency	Opening balance as on 4/1/2011	Receipt	Interest	Contribution/ Refunds/Adj	Expenditure Revenue & Capital	Closing balance as on 3/31/2012
CGSACS						
TI Project - Raipur	488005	1143760	9536	0	1485904	155397
TI Project- Jagdalpur	0	604657	1985	0	338993	267649
ILFSETS- PPTCT	0	397100	1439	0	376367	22172
PRIA	0	50000			50000	0
Childline Foundation	-24391	117362	316	1016	137114	-42811
Sentinel Surviellance	10000			0	0	0
Sankalp RCH MNGO	16005					16005
Total	489619	2312879	13276	1016	2388378	418412


PRESIDENT,
 Chetana Child and Women
 Welfare Society,
 Raipur (C.G.)


Secretary
 Chetana Child & Women W



**Schedules attached to the Financial Statements
for the year ended 31/03/2012**

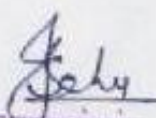
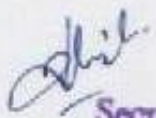
	As at 3/31/2012	As at 3/31/2011
SCHEDULE 4		
EXPENSES PAYABLE		
Audit Fees Payable	7000	5500
	7000	5500

**SCHEDULE 6
ADVANCES AND RECEIVABLES**

Advance to Yamuna Dewangan - TI Raipur	10000	10000
TDS Receivable	7942	0
Advance Rent - Society office	6800	6800
Advance Rent - TI office Jagdalpur	12000	0
	36742	16800

**SCHEDULE 6
CASH AND BANK BALANCES**

IDBI Bank	33630	9907
PNB - FCRA	2053	2053
PNB- TI project	0	6683
SBI - TI Project- Raipur	143631	473930
SBI - TI Project- Jagdalpur	259386	0
PNB - Child line	2091	1000
PNB - RCH Project	1000	1000
PNB - ILFS PPTCT	15379	0
Cash on hand with projects	5057	8163
Cash on hand	9729	13714
	471956	516450

PRESIDENT,
 Chetana Child and Women
 Welfare Society,
 Raipur (C.G.)

Secretary
 Chetna Child & Women Welfare Society,
 Raipur (C.G.)



Schedules attached to the Financial Statements for the year ended 31/03/2012

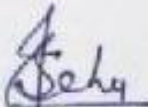
SCHEDULE 5 FIXED ASSETS

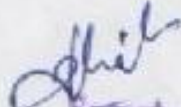
Asset	As on 1/4/2011	Addition	Total	Depreciation	Closing as on 31/3/2012
Computer	5517	5600	11117	6670	4447
Printer, Fax, Scan etc	1130	0	1130	678	452
Television, Camera	6057		6057	909	5148
Furniture and Fixtures	10170		10170	1017	9153
Total	22874	5600	28474	9274	19200

Projects

Asset	As on 1/4/2011	Addition	Total	Depreciation	Closing as on 31/3/2012
CIF	4750	0	4750	475	4275
TI Jagdalpur	0	80857	80857	14601	66256
TI Raipur	90606	8300	98906	0	98906
RCH	15000	0	15000	0	15000
Total	110356	89157	199513	15076	184437




 PRESIDENT,
 Chetana Child and Women
 Welfare Society,
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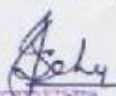

 Secretary
 Chetana Child & Women Welfare Society


SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES

The statements are prepared on accrual basis except some expenses that are accounted in cash basis. The significant accounting policies followed by the NPO are stated below :-

1. Fixed Assets
Fixed Assets are stated at their original cost less depreciation.
2. Expenses
Expenses are accounted on accrual basis except expenses like office expenses, travelling, stationery etc which are accounted on cash basis.
3. Revenue Recognition
The grants are recognized as prescribed in AAS- 12 Government grants issued by Institute of Chartered Accountants of India. The grants are recognized only if there is reasonable assurance that :-
 - a. The NPO will comply with the conditions attached to them;
 - b. The donations and grants will be received.
4. Depreciation is provided in the assets of the society as per the rates prescribed in the Income Tax Act.
5. Asset Fund Account
Grant received towards purchase of fixed asset is shown as an asset fund account. The fund is reduced every year to the extent of depreciation.
6. Cash contribution to projects is treated as expenditure.
7. General Fund is an unrestricted fund available with the NPO.
8. Fund accounting is being followed in the preparation of accounts whereas each project is treated as a separate entity and all the information pertaining to that particular fund is provided separately in the receipts and payment, income and expenditure and Balance sheet of the projects, which is consolidated at the end of the year.
9. Restricted Project grant are not treated as income in the books at the time of receipt. The restricted project grants are recognized as legal obligation as and when received from the donor.
10. Change in disclosure
The classification of the liabilities has been changed and regrouped as follows –
 - a. Capital Grant as Asset Fund
 - b. Unutilised Grant new classification to disclose the balance of unutilised grant


PRESIDENT,
Chetna Child and Women Welfare Society,
Raipur (C.G.)


Secretary
Chetna Child & Women W

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c. Previous figures have been added to ensure better disclosure.

NOTES ON ACCOUNTS

1. Cash on hand has been verified by the governing board members.
2. The unutilised grant is subject to confirmation and reconciliation with the donors and is as per the project records maintained, utilisation certificate and expenditure reports submitted.
3. Project funds are supported by separate balance sheet, income expenditure and balance sheet. Material disclosure related to the project is made in the Project Financial statements.
4. The fixed assets have been physically verified by the governing board members.
5. There are no legal proceedings and/or action initiated against us by any authority including the Registrar of societies.
6. Previous year figures have been regrouped and rearranged wherever needed as per current year disclosure.

For, Anshuman Bardhan & Co.,
Chartered Accountant

FRN. 012141C

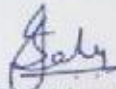
CA. Anshuman Bardhan

M. no. 401853

Proprietor



For and on behalf of,
Chetna Child and Women Welfare Society


President

PRESIDENT,
Chetana Child and Women
Welfare Society,
Raipur (C.G.)


Secretary

Secretary
Chetana Child & Women Welfare Society

Date - 07/09/2012

Place - Raipur