

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

I have examined the balance sheet of CHETNA CHILD AND WOMEN WELFARE SOCIETY AAAAC5608B [name and PAN of the trust or institution] as at 31/03/2015 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

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below.

Nil

In my opinion and to the best of my information, and according to information given to me the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2015
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2015

The prescribed particulars are annexed hereto.

For ANSHUMAN BARDHAN AND COMPANY
Chartered Accountants



Anshuman
(ANSHUMAN BARDHAN)

Membership No: 401853
Registration No: 012141C

Place :RAIPUR
Date : 06/08/2015

121, First Floor,
Shubh Business Tower (SBT),
Bhaisthan Road, Agrasen Chowk,
Raipur (C.G.)
Mob. : +91 99930 35180
E - bardhananshuman@gmail.com
www.anshumancaraipur.blogspot.com

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.

As per our audit report of even date attached

For, Anshuman Bardhan & Co.,
Chartered Accountant

FRN. 012141C

CA. Anshuman Bardhan

M. no. 401853

Proprietor

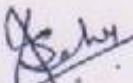
Date - 06/08/2015

Place - Raipur

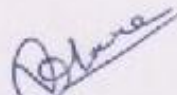


For and on behalf of,

Chetna Child and Women Welfare
Society


President

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


Treasurer

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

SCHEDULE – 8 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES

The statements are prepared on 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.



SCHEDULE 6**CASH AND BANK BALANCES**

IDBI Bank	106897	19053
PNB - FCRA	1037	8047
SBI - TI Project- Raipur	80593	1340
SBI - TI Project- Jagdalpur	656391	578066
PNB - Child line	16651	2854
PNB - RCH Project	1139	1139
PNB - ILFS PPTCT	9619	16363
Cash on hand with projects	14595	3282
Cash on hand	53107	7379
	940029	637523

SCHEDULE 7**ADVANCES AND RECEIVABLES**

Advance to Yamuna Dewangan - TI Raipur	10000	10000
TDS Receivable	78281	51361
Advance Rent - Society office	6800	6800
Advance to Rakesh Sahu	2000	
Advance Rent - TI office Jagdalpur	8000	6000
	105081	74161



CURRENT LIABILITIES- Advances and Payables

Advance from Indu Sahu	86508	68000
Advance PRIA Project	0	3891
Advance from PM, TI Jagdalpur	4400	4400
Honorarium Payble-PRIA Facilitator	28200	30200
Honorarium Payable - CLTS	75000	
Advance from Indu Sahu - Axshya	30000	
Advance from Rekha Preya - Axshya	28000	
Honorarium Payable - CIF	19000	
Advance from Jaishree - TI Raipur	780	
	271888	106491

Schedules attached to the Financial Statements

for the year ended 31/03/2015

SCHEDULE 5**FIXED ASSETS**

Asset	As on 1/4/2014	Addition	Total	Depreciation	Closing as on 31/3/2015
Fan	1125	0	1125	113	1012
Computer	2392		2392	1435	957
Printer, Fax, Scan etc	72		72	43	29
Television, Camera	3720		3720	558	3162
Furniture and Fixtures	7414		7414	741	6673
Total	14723	0	14723	2890	11833

Projects

Asset	As on 1/4/2014	Addition	Total	Depreciation	Closing as on 31/3/2015
CIF	3463	0	3463	346	3117
TI Jagdalpur	33749	0	33749	6293	27456
TI Raipur	138906	0	138906	0	138906
RCH	15000	0	15000	0	15000
Total	191118	0	191118	6639	184479



Schedules attached to the Financial Statements

for the year ended 31/03/2015

SCHEDULE 1

GENERAL FUND

Particulars	31-03-15			31-03-14		
	FC	Local	Total	FC	Local	Total
Opening Balance	387	377035	377422	0	341944	341944
Add :						
Excess of Income - Local	0	2086	2086	0	35091	35091
Excess of exp. Project acct	559	0	559	387	0	387
Adjustments		39526	39526			
Closing Balance	946	418647	419593	387	377035	377422

SCHEDULE 2

ASSET FUND

Particulars	31-03-15			31-03-14		
	FC	Local	Total	FC	Local	Total
Opening Balance		175260	175260	0	146522	146522
Add :						
Asset Purchased					40000	40000
Less:						
Depreciation		6639	6639	0	11262	11262
Closing Balance	0	168621	168621	0	175260	175260

SCHEDULE 3

PROJECT GRANT ACCOUNT

Funding Agency	As at	
	31-03-15	31-03-14
FSW Survey	0	4500
TI Project - Raipur	58803	-8138
TI Project- Jagdalpur	681738	601108
ILFSETS- PPTCT	28436	18155
PRIA- FCRA	-29527	-14702
Childline Foundation	563	-133577
Sankalp RCH MNGO	0	16005
PRIA - CLTS	-75621	0
Axshya Project	-58072	
Total	606320	483351



CHETNA CHILD AND WOMEN WELFARE SOCIETY

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

FCRA BALANCE SHEET

CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

AS ON 31/3/2015

<u>Liabilities</u>	Amount (Rs.)	Amount (Rs.)
FC General Fund	946	387
Honorarium Payble-PRIA Facilitator	28200	30200
Indu Sahu	18508	0
Total	47654	30587
<u>Asset</u>		
PRIA	29527	19831
Chetana Child and Women Welfare Society	12087	1729
Punjab National Bank	1037	8047
Cash on hand	5003	980
Total	47654	30587

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 - 06 /08/2015

Place- Raipur



For, Chetna Child and Women Welfare Society


President

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


Treasurer

Treasurer
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)

INCOME AND EXPENDITURE ACCOUNT

FCRA

As at 31st March 2015

	For the year ended 31-03-15	For the year ended 31-03-14
--	--------------------------------	--------------------------------

Resources

Income from PRIA	117000	129200
Bank Interest	716	431
	117716	129631

Application

Honorarium to Facilitator	117000	129200
Bank commission	157	44
	117157	129244

Excess of income over expenditure	559	387
--	------------	------------

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

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 - 06/08/2015

Place- Raipur



For, Chetna Child and Women Welfare Society

President

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

Treasurer

**Treasurer
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)

FCRA RECEIPT AND PAYMENT ACCOUNT

CHETANA CHILD AND WOMEN WELFARE SOCIETY

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

for the period 1/04/2014 to 31/03/2015

<u>Receipt</u>	Amount (Rs.)
<u>Opening Balance</u>	
Cash	980
Punjab National bank	8047
Bank interest	716
Receipt from PRIA	176531
Receipt from Smt. Indu Sahu	18508
Chetana Child and Women Welfare Society – Net	13242
Total	218024
<u>Payment</u>	
<u>Honorarium to Facilitator - Pria project</u>	119000
Chetana Child and Women Welfare Society	23600
PRIA Project expenditure	69384
<u>Closing balance</u>	
Punjab National Bank	1037
Cash on hand	5003
Total	218024

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 - 06 /08/2015

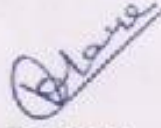
Place- Raipur



For, Chetna Child and Women Welfare Society


President

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


Treasurer

Treasurer
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)

CONSOLIDATED RESOURCES AND APPLICATION STATEMENT

As at 31st March 2015

For the year ended For the year ended.

31-03-15

31-03-14

Resources

Grant to the extent applied	5434740	3442423
PRIA project	117000	129200
Voluntary Contributions	355997	282510
Bank Interest	17405	28963
Membership fees	10500	10500
	5935642	3893596

Application

Project grant expenditure

Targeted Intervention project	4157496	2584197
Childline Foundation	406684	146530
ILFSETS expenditure for PPTCT Project	677420	610348
Axshya Project	58072	
PRIA project expenditure	117000	
PRIA CLTS expenditure	150621	129200
Program Cost - NGO Own Source	239000	72550
Administration expenses	123657	180748
Bank Commission - FCRA account	157	44
Depreciation of Fixed Asset of Society	2890	5301
	5932997	3728918
Excess of resources over application	2645	164678

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

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 - 06/08/2015

Place- Raipur

For, Chetna Child and Women Welfare Society

President

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

Treasurer

Treasurer
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

LOCAL GRANT

As at 31st March 2015

	For the year ended 31-03-15	For the year ended 31-03-14
Resources		
Grant to the extent applied		
Grant for TI Project, Raipur	2403259	1098478
Grant from Child line Foundation	405919	146146
Grant for TI Project, Jagdalpur	1692350	1446671
Grant from ILFSETS for PPTCT project	675719	608797
Income from Social Marketing of Condoms	48800	12700
Axshya Project	58072	
PRIA CLTS Project	150621	
Bank Interest	15553	28283
	5450293	3341075

Application

Targeted Intervention project, Raipur	2454600	1470622
Childline Foundation	406684	146530
Axshya Project	58072	0
ILFSETS expenditure for PPTCT Project	677420	610348
PRIA CLTS Project	150621	
Targeted Intervention project, Jagdalpur	1702896	1113575
	5450293	3341075

Excess of application over resource trf to Gen. Fund **0** **0**

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

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 - 06/08/2015

Place- Raipur



For, Chetna Child and Women Welfare Society

[Signature]
President

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

[Signature]
Treasurer

Treasurer
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)

INCOME AND EXPENDITURE ACCOUNT

LOCAL GENERAL FUND

As at 31st March 2015

	For the year ended For the year ended	
	31-03-15	31-03-14
INCOME		
Voluntary Contributions	355997	282510
Bank Interest	1136	680
Membership Fees	10500	10500
	367633	293690
EXPENDITURE		
Program Cost		
Legal Awareness Campaign	0	10700
Health Camp	60000	20000
Livelihood Training	90000	30000
Shelter Home Children Welfare	0	11850
Honorarium for resource person	5000	
Salary	84000	84000
Total Program Cost	239000	156550
Administrative Expenses		
Office Maintenance	20612	27909
Communication	8300	3050
Rent	60000	48000
Audit Fees	16292	11000
Stationery, Photocopy, Postage & Courier	6493	4964
Accounting charges	11000	0
Insurance of assets	960	
Depreciation Fixed assets of Society	2890	5301
Total Administration Cost	126547	100224
	365547	256774
Excess to General Fund	2086	36916

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

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 - 06/08/2015

Place- Raipur



For, Chetna Child and Women Welfare Society


President

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


Treasurer

Treasurer
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)

BALANCE SHEET

	SCH.	As at 31-03-15	As at 31-03-14
SOURCES OF FUNDS			
GENERAL FUND	1	419593	377422
ASSET FUND	2	168621	175260
PROJECT GRANT	3	606320	483351
CURRENT LIABILITIES AND PROVISIONS			
Advances and Payables	4	271888	106491
		1466422	1142524
APPLICATION OF FUNDS			
Land and Building		225000	225000
Fixed Assets	5	11833	14723
Fixed Assets - Projects	5	184479	191118
Current Asset, Loans and Advances			
Cash and Bank balance	6	940029	637523
Advances and Receivables	7	105081	74161
		1466422	1142524

Accounting policies and notes

Significant accounting policies and notes forming an integral part of accounts

As per our Audit report of even date attached

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 - 06 /08/2015

Place- Raipur



For, Chetna Child and Women Welfare Society

President

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

Treasurer

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

3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise?

If so, give details.

Details	Amount
Payment to Smt. Indu Sahu, President in the capacity of Project Director for Targeted Intervention Projects funded by Government for 2 projects i.e. Raipur and Jagdalpur	100000
Total	100000



3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	As per annexure "A"
4.	Whether the services of the 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
5.	Whether any share, security, or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the 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
8.	Whether the income or property of the 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

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
Total			0	0	

For ANSHUMAN BARDHAN AND COMPANY

Chartered Accountants

Anshuman

(ANSHUMAN BARDHAN)

Membership No: 401853

Registration No: 012141C



Place :RAIPUR

Date : 06/08/2015

**ANNEXURE
STATEMENT OF PARTICULARS**

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.	5932997
2.	Whether the 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
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	NA
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
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)	0
6.	Whether the amount of income of 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.	NA
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(B)? If so, the details thereof.	NA
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)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose 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].

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred 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
2.	Whether any land, building or other property of the 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

