Audited Financial Statements

AAWAJ JAN KALYAN SAMITI

For The Financial Year 2022-23

Audited By

Sahni Hasija & Co.

Chartered Accountants

Plot No 269-270, 2nd Floor M.P Nagar Zone-II Bhopal

Landline: 0755 – 4259958 E-mail: sahnico05@gmail.com

SAHNI HASIJA & CO

Chartered Accountants

Plot No. 269-270, 2nd Floor, Near Sargam Cinema, M.P. Nagar, Zone-II
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Audit Report

We have audited the Balance Sheet of **Aawaj Jan Kalyan Samiti, Bhopal (Regd. No. 01/01/0126140/13)** as at 31st March 2023 and the Income & Expenditure Account for the Year ended on that date, annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted the audit in accordance with the auditing standard generally accepted in India that provides a reasonable basis for our opinion.

We report that:-

(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.

(ii) In our opinion, books of accounts have been kept by the society so, far as appears from our examination of the books and records.

(iii) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts presented before us.

(iv) In our opinion and to the best of our information and according to the explanation given to us, the said accounts, read together with notes thereon, given a true and fair view in conformity with the accounting principal generally accepted in India.

(a) In case of Balance Sheet of the state of affairs of the society as at 31st March 2023.

(b) In case of Income & Expenditure Account, the Excess of Income over Expenditure for the Year ended on that date.

For Sahni Hasija & Co
Chartered Accountants
Firm Reg. No: 019535C

Date: 05-10-2023
Place: Bhopal

SAHNI HASIJA & CO. BHOPAL Chartered Accountants

(Harjeet Hasija)
Partner
M.NO: 426486
UDIN: 23426486BGUWLU3585

AAWAJ JAN KALYAN SAMITI

Significant Accounting Polices and Notes to Accounts Annexed To and Forming Part of Balance Sheet As On 31st March 2023

1. As per AS-1 Disclosure of Accounting Policies, Following have been generally accepted as fundamental accounting assumptions :-

   Going Concern and Consistency:-
   Financial Statements have been prepared on going concern basis under historical cost convention
   and it is assumed that accounting policies have been followed consistently from one period to another

   Accrual Basis :-
   Mixed basis of accounting has been followed at organisation. Revenues are recognized & expenses are accounted on cash as well as accrual basis.

2. In earlier years, Fixed Assets were recorded at Re 1 Each, to report the Fixed Assets in Books of Accounts. From Financial Year 2021-22 fixed assets have been recorded at Cost Price against which a separate Fixed Assets Fund has been Created under Head "Reserve & Surplus".

3. As per Accounting Standard 6- Depreciation Accounting, Assets are Purchased out of Fund Received and the same is booked as Expenditure in Income & Expenditure Account and hence No Depreciation is charged during the year.

4. As per Accounting Standard 9 - Revenue Recognition, Organization has not earned any such amount to be categorized under AS 9 and the Project and Admin Expenditure has been meet out from the Grant Received from Foreign Contribution and NON Foreign Contribution.

5. Grant received from various Foreign Contribution project and NON Foreign Contribution projects are as:

Particulars	Amount (INR)
Opening Fund Balance	
MSF (Mridula Sarabhai Foundation)	88,306/-
DASRA	6,66,000/-
UNICEF	1,47,000/-
PHF (Paul Hamlyn Foundation) (FC)	18,60,316/-
DASRA KAVACH (FC)	5,41,258/-
Grant Received during the year 2022-23	

SAHNI HASIJA & CO. BHOPAL Chartered Accountant

UNICEF	61,06,916/-
DASARA	6,66,000/-
APF	42,00,000/-
PHF (Paul Hamlyn Foundation) (FC)	19,48,857/-
Total Receipts (A)	**1,29,21,773/-**
Less : Grant Utilized During the Year	
MSF (Mridula Sarabhai Foundation)	79,845/-
UNICEF	51,29,840/-
DASRA	13,32,000/-
APF	27,11,911/-
DASRA KAVACH (FC)	3,27,022/-
PHF (Paul Hamlyn Foundation) (FC)	37,83,322/-
Income Recognised during the year (B)	**1,33,63,940/-**
Unspent Balance of FY 2021-22 (A-B)	**28,60,713/-**

Unspent amount of **Rs. 28,60,713/-** has been transferred to unutilized grant account in Balance sheet under Unspent Project Fund.

6. As per Accounting Standard-29 Provisions, Contingent Liabilities and Contingent Assets, Management has made provision for the Expenses Incurred during the Year but most of the expenditure paid till the date of Audit.

SAHNI HASIJA & CO. BHOPAL Chartered Accountants

AAWAJ JAN KALYAN SAMITI
Balance Sheet as at 31st March 2023
(All amount are in Rupees)

Particular	Schedule	As at 31st March 2023			As at 31st March 2022		
		FC	NFC	Total	FC	NFC	Total
Sources of Fund							
Income & Expenditure Account	A	77,725.09	57,601.14	1,35,326.23	29,534.56	2,12,466.83	2,42,001.39
Unspent Project Fund	B	2,40,087.00	26,20,626.00	28,60,713.00	24,01,574.00	9,01,306.00	33,02,880.00
Fixed Assets Fund	B1	72,000.00	18,775.00	90,775.00	72,000.00	-	72,000.00
Total		**3,89,812.09**	**26,97,002.14**	**30,86,814.23**	**25,03,108.56**	**11,13,772.83**	**36,16,881.39**
Application of Fund							
Fixed Assets	C						
Gross Block		72,000.00	38,778.00	1,10,778.00	72,000.00	20,003.00	92,003.00
Net Block		**72,000.00**	**38,778.00**	**1,10,778.00**	**72,000.00**	**20,003.00**	**92,003.00**
Current Assets, loans & Advances	D						
Cash and Bank balances		5,23,006.09	27,91,964.14	33,14,970.23	26,78,917.56	16,29,640.83	43,08,558.39
Advances		14,217.00	21,233.00	35,450.00	-	-	-
Grant Receivable		-	-	-	-	-	
Total		**5,37,223.09**	**28,13,197.14**	**33,50,420.23**	**26,78,917.56**	**16,29,640.83**	**43,08,558.39**
Less: Current Liabilities and Provisions	E						
Current liabilities		2,19,411.00	1,54,973.00	3,74,384.00	2,47,809.00	5,35,871.00	7,83,680.00
Net Current Assets		3,17,812.09	26,58,224.14	29,76,036.23	24,31,108.56	10,93,769.83	35,24,878.39
Total		**3,89,812.09**	**26,97,002.14**	**30,86,814.23**	**25,03,108.56**	**11,13,772.83**	**36,16,881.39**

Significant accounting policies and notes to the accounts
The Schedules referred to above form an integral part of the accounts

As per our report of even dates attached

For Sahni Hasija & Co.
Chartered Accountants

SAHNI HASIJA & CO. BHOPAL Chartered Accountant

Harjeet Hasija
Partner
M. No. 426486
UDIN : 23426486BGUWLU3585

Place : Bhopal
Date: 05-10-2022

For and on behalf of
AAWAJ JAN KALYAN SAMITI

Mr. Prashant Dubey
Secretary

AAWAJ JAN KALYAN SAMITI

Income and Expenditure Statement for the year ended 31st March 2023

(All amount are in Rupees)

Income	Schedule	For the year ended 31st March 2023			For the year ended 31st March 2022		
		FC	NFC	Total	FC	NFC	Total
Income recognised out of Project Fund	B	41,10,344.00	92,53,596.00	1,33,63,940.00	24,95,782.00	67,85,471.00	92,81,253.00
Interest received on Saving Bank Deposit		50,530.00	1,28,273.00	1,78,803.00	23,200.00	63,753.00	86,953.00
Revenue Grants & Donation		-	1,40,600.00	1,40,600.00	10,348.00	-	10,348.00
		41,60,874.00	**95,22,469.00**	**1,36,83,343.00**	**25,29,330.00**	**68,49,224.00**	**93,78,554.00**
Expenditure							
Expenses Incurred Out of Projects Funds	B	41,10,344.00	92,53,596.00	1,33,63,940.00	24,95,782.00	67,85,471.00	92,81,253.00
Adminstrative & Other Expenses		2,339.47	4,23,738.69	4,26,078.16	4,013.44	33,807.25	37,820.69
		41,12,683.47	**96,77,334.69**	**1,37,90,018.16**	**24,99,795.44**	**68,19,278.25**	**93,19,073.69**
Excess of Income over Expenditure		48,190.53	-1,54,865.69	-1,06,675.16	29,534.56	29,945.75	59,480.31
Balance brought forward		-	-	-	-	-	-
Balance Carried over to Balance Sheet		**48,190.53**	**-1,54,865.69**	**-1,06,675.16**	**29,534.56**	**29,945.75**	**59,480.31**

Significant accounting policies and notes to the accounts
The Schedules referred to above form an integral part of the accounts

As per our report of even dates attached

For Sahni Hasija & Co.
Chartered Accountants

SAHNI HASIJA & CO. BHOPAL Chartered Accountant

Harjeet Hasija
Partner
M. No. 426486
UDIN : 23426486BGUWLU3585

Place : Bhopal
Date: 05-10-2022

For and on behalf of
AAWAJ JAN KALYAN SAMITI

Mr. Prashant Dubey
Secretary

आवाज जन कल्याण समिति

AAWAJ JAN KALYAN SAMITI
NON FOREIGN CONTRIBUTION (LOCAL FUND)
Receipt and Payments Account
For the Period 01/04/2022 to 31/03/2023

(All Amount in Rs.)

Receipts	Amount	Payments	Amount
To Opening Balance		By Expenditure	1,00,93,548.69
Cash in Hand	5,055.00		
Cash at Bank			
SB A/C No. 31364 with UBI	16,24,585.83		
SB A/C No. 316513 with UBI	-	**By Closing Balances**	
		Cash in Hand	10,306.00
To Project Grant Received During the Year	1,09,86,999.00	Cash at Bank with	
To Interest on Savings Deposits	1,28,273.00	SB A/C No. 31364 with UBI	12,33,349.94
To Revenue Donations	1,40,600.00	SB A/C No. 316513 with UBI	15,48,308.20
TOTAL	1,28,85,512.83	TOTAL	1,28,85,512.83

For Sahni Hasija & Co.
Chartered Accountants

SAHNI HASIJA & CO. ★ BHOPAL ★ Chartered Accountant

Harjeet Hasija
Partner
M. No. 426486
UDIN : 23426486BGUWLU3585

Place : Bhopal
Date: 05-10-2022

For and on behalf of
AAWAJ JAN KALYAN SAMITI

Mr. Prashant Dubey
Secretary

Aawaj Jan Kalyan Samiti
FOREIGN CONTRIBUTION
Receipt and Payments Account
For the Period 01/04/2022 to 31/03/2023

(All Amount in Rs.)

Receipts		Amount	Payments		Amount
To Opening Balance			**By Payment**		
Cash in Hand	2,836.00		For Expenditure		41,55,298.47
Cash at Bank :-					
SB A/C with UBI	26,63,285.16				
SB A/C with SBI	12,796.40	26,78,917.56			
			By Closing Balances		
To Grant Received During the Year :					
Grant Received from Dasra Kavach	-		Cash in Hand	365.00	
Grant Received from PHF	19,48,857.00	19,48,857.00	**Cash at Bank :**		
			SB A/C with UBI	5,05,833.69	
To Interest on Saving Deposit		50,530.00	SB A/C with SBI	16,807.40	5,23,006.09
TOTAL		**46,78,304.56**	**TOTAL**		**46,78,304.56**

For Sahni Hasija & Co.
Chartered Accountants

SAHNI HASIJA & CO. BHOPAL Chartered Accountant

Harjeet Hasija
Partner
M. No. 426486
UDIN : 23426486BGUWLU3585

Place : Bhopal
Date: 05-10-2022

For and on behalf of
AAWAJ JAN KALYAN SAMITI

Prashant

Mr. Prashant Dubey
Secretary

आवाज जनकल्याण समिति

AAWAJ JAN KALYAN SAMITI

Schedules forming part of the Accounts

(All amount are in Rupees)

Income & Expenditure Account

Schedule A:

Particulars	As at 31st March 2023			As at 31st March 2022		
	FC	NFC	Total	FC	NFC	Total
Opening balance	29,534.56	2,12,466.83	2,42,001.39	-	1,82,521.08	1,82,521.08
Add: Transferred during the year	48,190.53	(1,54,865.69)	(1,06,675.16)	29,534.56	29,945.75	59,480.31
	77,725.09	**57,601.14**	**1,35,326.23**	**29,534.56**	**2,12,466.83**	**2,42,001.39**

SAHNI HASIJA & CO. BHOPAL Chartered Accountant

AAWAJ JAN KALYAN SAMITI

STATEMENT OF PROJECTS/PROGRAM INCOME AND EXPENDITURE FOR THE YEAR (2022-23)

Schedule-B

NFC (Local Fund) - Projects

Particulars	Opening Balance		Receipts During the Year	Total Fund Available for Project Expenditure	Project Expenditure		Closing Balance		Income Recognised during the Year
	Unspent Amount Cr.	Recoverable Amount Dr.			Revenue Expenditure	Capital Expenditure	Unspent Amount Cr.	Recoverable Amount Dr.	
Dasra Grant	6,66,000.00	-	6,66,000.00	13,32,000.00	13,32,000.00	-	-	-	13,32,000.00
Grant From Unicef Project	1,47,000.00	-	61,06,916.00	62,53,916.00	51,29,840.00	-	11,24,076.00	-	51,29,840.00
Mridula Sarabai Foundation	88,306.00	-	-	88,306.00	79,845.00	-	8,461.00	-	79,845.00
Grant from APF	-	-	42,00,000.00	42,00,000.00	27,11,911.00		14,88,089.00		27,11,911.00
TOTAL	**9,01,306.00**	-	**1,09,72,916.00**	**1,18,74,222.00**	**92,53,596.00**	-	**26,20,626.00**	-	**92,53,596.00**

FC - PROJECTS

Particulars	Opening Balance		Receipts During the Year (Including Interest Allocated)	Total Fund Available for Project Expenditure	Project Expenditure		Closing Balance		Income Recognised during the Year
	Unspent Amount Cr.	Recoverable Amount Dr.			Revenue Expenditure	Capital Expenditure	Unspent Amount Cr.	Recoverable Amount Dr.	
Project Grant(PHF)	18,60,316.00	-	19,48,857.00	38,09,173.00	37,83,322.00	-	25,851.00	-	37,83,322.00
Grants Received (Dasra Kavach)	5,41,258.00	-	-	5,41,258.00	3,27,022.00	-	2,14,236.00	-	3,27,022.00
TOTAL	**24,01,574.00**	-	**19,48,857.00**	**43,50,431.00**	**41,10,344.00**	-	**2,40,087.00**	-	**41,10,344.00**

Schedule-B1

FIXED ASSETS FUND ACCOUNT (FC)

Particulars	Opening Balance	Addition During the Year	Deletion	Closing Balance
Computer (Desktop)	22,000.00	-	-	22,000.00
Laptop	43,000.00	-	-	43,000.00
Furniture	7,000.00	-	-	7,000.00
TOTAL	**72,000.00**	-	-	**72,000.00**

FIXED ASSETS FUND ACCOUNT (Local)

Particulars	Opening Balance	Addition During the Year	Deletion	Closing Balance
Furniture & Fixtures	-	18,775.00	-	**18,775.00**
TOTAL	-	**18,775.00**	-	**18,775.00**

SAHNI HASIJA & CO. * BHOPAL * Chartered Accountant

AAWAJ JAN KALYAN SAMITI

Schedules forming part of the Accounts

(All amount are in Rupees)

Schedule C: Fixed Assets

FC Project

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	As at 1st April 2022	Additions during the Year	Deletion/adjustments during the year	As at 31st March 2023	As at 1st April 2022	Charge for the Year	On Deletions	As at 31 March 2023	As at 31st March 2023	As at 31st March 2022
Computer (Desktop)	22,000.00	-	-	22,000.00	-	-	-	-	22,000.00	22,000.00
Laptop	43,000.00	-	-	43,000.00	-	-	-	-	43,000.00	43,000.00
Furniture	7,000.00	-	-	7,000.00	-	-	-	-	7,000.00	7,000.00
Total	**72,000.00**	-	-	**72,000.00**	-	-	-	-	**72,000.00**	**72,000.00**

Local Fund Project

Particulars	Gross Block				Accumulated Depreciation				Net Block	
	As at 1st April 2022	Additions during the Year	Deletion/adjustments during the year	As at 31st March 2023	As at 1st April 2022	Charge for the Year	On Deletions	As at 31 March 2023	As at 31st March 2023	As at 31st March 2022
Air Conditioner	20,000.00	-	-	20,000.00	-	-	-	-	20,000.00	20,000.00
Almirah	1.00	-	-	1.00	-	-	-	-	1.00	1.00
Computer & Printer	1.00	-	-	1.00	-	-	-	-	1.00	1.00
Furniture & Fixtures	1.00	18,775.00	-	18,776.00	-	-	-	-	18,776.00	1.00
Total	**20,003.00**	-	-	**38,778.00**	-	-	-	-	**38,778.00**	**20,003.00**

SAHNI HASIJA & CO. * BHOPAL * Chartered Accountant

AAWAJ JAN KALYAN SAMITI

Schedules forming part of the Accounts

(All amount are in Rupees)

Schedule D: Current Assets, Loan and Advances

Particulars	As at 31st March 2023			As at 31st March 2022		
	FC	NFC	Total	FC	NFC	Total
Cash and Bank Balance	**5,23,006.09**	**27,91,964.14**	**33,14,970.23**	**26,78,917.56**	**16,29,640.83**	**43,08,558.39**
Cash in Hand	365.00	10,306.00	10,671.00	2,836.00	5,055.00	7,891.00
Total	**365.00**	**10,306.00**	**10,671.00**	**2,836.00**	**5,055.00**	**7,891.00**
Balances with scheduled Banks:						
- in Saving Accounts						
- State Bank of India	16,807.40	-	16,807.40	12,796.40	-	12,796.40
- Union Bank of India	5,05,833.69	27,81,658.14	32,87,491.83	26,63,285.16	16,24,585.83	42,87,870.99
	5,22,641.09	**27,81,658.14**	**33,04,299.23**	**26,76,081.56**	**16,24,585.83**	**43,00,667.39**
Advances						
Bhupendra Lokhande	592.00	-	592.00	-	-	-
Nitesh Vyas	6,878.00	-	6,878.00	-	-	-
Praveen	1,531.00	-	1,531.00	-	-	-
Shivgiri Goswami	5,216.00	-	5,216.00	-	-	-
Devendra Gupta	-	11,455.00	11,455.00	-	-	-
Jay Ramteke	-	250.00	250.00	-	-	-
Kalpana Diwedi	-	3,000.00	3,000.00	-	-	-
Nitesh Vyas	-	1,410.00	1,410.00	-	-	-
Prashant Dubey	-	5,118.00	5,118.00	-	-	-
Total	**14,217.00**	**21,233.00**	**35,450.00**	**-**	**-**	**-**

Schedule E : Current Liabilities & Provisions

Particulars	As at 31st March 2023			As at 31st March 2022		
	FC	NFC	Total	FC	NFC	Total
Current Liabilites						
Expense Payable	1,86,560.00	96,945.00	2,83,505.00	-	92,559.00	92,559.00
Sundry Liabilities	-	35,256.00	35,256.00	-	4,33,542.00	4,33,542.00
TDS Payable	1,630.00	1,340.00	2,970.00	-	-	-
Sundry Creditors	31,221.00	21,432.00	52,653.00	2,47,809.00	9,770.00	2,57,579.00
Total	**2,19,411.00**	**1,54,973.00**	**3,74,384.00**	**2,47,809.00**	**5,35,871.00**	**7,83,680.00**

SAHNI HASIJA & CO. ★ BHOPAL ★ Chartered Accountant

AAWAJ JAN KALYAN SAMITI

Note-1

Sundry Creditors

Name	FC	NFC	Total
CREO Studio	-	15,000.00	15,000.00
Mahesh	487.00	-	487.00
Malti Patel	790.00	-	790.00
MSP Offset	13,816.00	-	13,816.00
Satyanarayan	-	694.00	694.00
Gunjan Mendiratta	16,128.00	5,738.00	21,866.00
Total	**31,221.00**	**21,432.00**	**52,653.00**

Sundry Liabilities

Name	FC	NFC	Total
Fellowships	-	20,256.00	20,256.00
Interns 22-23	-	15,000.00	15,000.00
Total	**-**	**35,256.00**	**35,256.00**

SAHNI HASIJA & CO. BHOPAL Chartered Accountant