Independent Auditors’ Report

To the Members of

Alternative Law Forum
Bengaluru.

Report on the Financial Statements

We have audited the accompanying financial statements of ALTERNATIVE LAW FORUM ("the Society"), which comprise the Balance Sheet as at 31st March 2018, the Income & Expenditure Account and the Receipts & Payments Account for the year ended, a summary of significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements

The management is responsible for the preparation of these financial statements that give a true & fair view of the financial position, financial performance and cash flow of the Society in accordance with the applicable legal requirements. This responsibility includes the design, implementation & maintenance of internal control relevant to preparation & presentation of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issue by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor’s judgement, including the assessment of the risks of material misstatement of financial statements, whether due to the fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Society’s preparation and presentation of the financial statements that give a true and fair view 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 entity’s internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Further 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 the audit;

ii) In our opinion, proper books of account have been kept by the Society as appears from our examination of those books;

iii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of account.

iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:

   (a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2018;

   (b) in the case of the Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and

   (c) in the case of the Receipts & Payments Account, of the cash flows for the year ended on that date.

For MANIAN & RAO,
Chartered Accountants
FRN:001983S

SRIKANTH. R
Partner
M. No.: 203138

Bengaluru
26th July, 2018
# ALTERNATIVE LAW FORUM

#122/4, Next to Balaji Art Gallery, Infantry Road, Bengaluru - 560 001

## BALANCE SHEET AS AT 31st MARCH 2018

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th>AMOUNT</th>
<th>AMOUNT</th>
<th>ASSETS</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Fund</td>
<td></td>
<td></td>
<td>Fixed Assets</td>
<td>5,09,630</td>
</tr>
<tr>
<td>Balance as on 01/04/2017</td>
<td>5,66,723</td>
<td></td>
<td>(As per Schedule)</td>
<td></td>
</tr>
<tr>
<td>Add: Adjustment for Fixed Assets Purchase</td>
<td>47,199</td>
<td></td>
<td>Fixed Deposit with Vijaya Bank</td>
<td>29,78,442</td>
</tr>
<tr>
<td>Less: Adjustment for Depreciation</td>
<td>(1,04,292)</td>
<td>5,09,630</td>
<td>Fixed Deposit with Corporation Bank</td>
<td>16,56,068</td>
</tr>
<tr>
<td>Corpus Fund</td>
<td></td>
<td>10,60,061</td>
<td>Vijaya Bank</td>
<td></td>
</tr>
<tr>
<td>Add: Adjustment to Corpus Fund for interest earned on Fixed Deposit</td>
<td>67,629</td>
<td>11,27,690</td>
<td>Corporation Bank - FC A/c</td>
<td>11,27,690</td>
</tr>
<tr>
<td>General Fund</td>
<td></td>
<td>1,38,15,519</td>
<td>Accrued Interest on Corporation Bank FD</td>
<td>4,894</td>
</tr>
<tr>
<td>Balance as on 01/04/2017</td>
<td>10,80,824</td>
<td></td>
<td>Accrued Interest on Vijaya Bank FD</td>
<td>49,436</td>
</tr>
<tr>
<td>Add: Excess of Income over Expenditure</td>
<td>(47,199)</td>
<td></td>
<td>Other Advances</td>
<td>7,250</td>
</tr>
<tr>
<td>Less: Adjustment for Fixed Assets Purchase</td>
<td>1,04,292</td>
<td></td>
<td>Staff Advances</td>
<td>1,60,000</td>
</tr>
<tr>
<td>Add: Adjustment for Depreciation</td>
<td>(67,629)</td>
<td>1,48,85,807</td>
<td>TDS Receivable</td>
<td>1,65,760</td>
</tr>
<tr>
<td>Less: Adjustment to Corpus Fund for interest earned on Fixed Deposit</td>
<td></td>
<td>Cash in hand</td>
<td>14,995</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Cash at Banks</td>
<td>98,48,962</td>
<td></td>
</tr>
</tbody>
</table>

**Total** | 1,65,23,127  | **Total** | 1,65,23,127  |

As per our report of even date

For Manian & Rao
Chartered Accountants
FRN: 001983S

Srikanth. R
Partner
M. No.: 203138

Place: Bengaluru
Date: 26-07-2018

For Alternative Law Forum

Deeptha Rao, V.N
Treasurer

Lekha K.G
President
# ALTERNATIVE LAW FORUM
#122/4, Next to Balaji Art Gallery, Infantry Road, Bengaluru - 560 001

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>AMOUNT</th>
<th>INCOMES</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>To Workshops, Meetings &amp; Conference</td>
<td>3,67,364</td>
<td>By Grants</td>
<td>78,98,003</td>
</tr>
<tr>
<td>To Printing, Publication &amp; Resource Material</td>
<td>1,21,669</td>
<td>By Interest on Corporation Bank - SB</td>
<td>3,90,155</td>
</tr>
<tr>
<td>To Travelling Expenses</td>
<td>2,73,811</td>
<td>By Interest on Vijaya Bank - SB</td>
<td>18,865</td>
</tr>
<tr>
<td>To Stationary Expenses</td>
<td>30,480</td>
<td>By Interest on Corporation Bank - FD (PC)</td>
<td>75,045</td>
</tr>
<tr>
<td>To Audit Fees</td>
<td>11,800</td>
<td>By Interest on Corporation Bank - FD (LC)</td>
<td>1,09,951</td>
</tr>
<tr>
<td>To Bank Charges</td>
<td>21,453</td>
<td>By Interest on Vijaya Bank - FD</td>
<td>2,08,346</td>
</tr>
<tr>
<td>To Telephone &amp; Internet Charges</td>
<td>1,25,993</td>
<td>By Professional &amp; Consultancy Receipts</td>
<td>1,52,700</td>
</tr>
<tr>
<td>To Postage &amp; Newspaper Charges</td>
<td>6,919</td>
<td>By Membership Fees</td>
<td>2,200</td>
</tr>
<tr>
<td>To Rent, Water &amp; Electricity Charges</td>
<td>6,46,949</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Office - Maintenance</td>
<td>77,871</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Vehicle - Maintenance</td>
<td>26,666</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Computer &amp; Printer - Maintenance</td>
<td>23,949</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Salaries &amp; Wages</td>
<td>4,27,200</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Programme Professional Cost</td>
<td>48,48,482</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Personnel Cost - Librarian</td>
<td>2,43,936</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Personnel Cost - Accountant</td>
<td>2,28,690</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Incidental/Miscellaneous Expenses</td>
<td>11,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Rates &amp; Taxes</td>
<td>2,770</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Depreciation</td>
<td>1,04,292</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Staff Welfare &amp; Capacity Building</td>
<td>1,38,147</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Transcription &amp; Translation Charges</td>
<td>35,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Excess of Income over expenses</td>
<td>10,80,824</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total:** 88,55,265

As per our report of even date

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**For Manian & Rao**  
Chartered Accountants  
FRN: 001983S

Srikanth. R  
Partner  
M. No.: 203138  
Chartered Accountants  
Bangalore  
Place: Bengaluru  
Date: 26-07-2018

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**For Alternative Law Forum**  
Deeptha Rao V.N  
Treasurer  
Lekha K.G  
President
## ALTERNATIVE LAW FORUM

#122/4, Next to Balaji Art Gallery, Infantry Road, Bengaluru - 560 001

### RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

<table>
<thead>
<tr>
<th>RECEIPTS</th>
<th>AMOUNT</th>
<th>PAYMENTS</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balances as on 01/04/2017:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash-on-hand</td>
<td>37,184</td>
<td></td>
<td>47,199</td>
</tr>
<tr>
<td>Vijaya Bank SB</td>
<td>6,17,293</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporation Bank SB - FCR A/c</td>
<td>86,18,391</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporation Bank SB - Local Funds A/c</td>
<td>1,46,838</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporation Bank FD - FCR A/c</td>
<td>10,60,061</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporation Bank FD - Local Funds A/c</td>
<td>15,56,384</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vijaya Bank FD - Local Funds A/c</td>
<td>26,99,131</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants Received</td>
<td>78,98,003</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest on Corporation Bank - SB</td>
<td>3,90,155</td>
<td>Telephone &amp; Internet Charges</td>
<td>1,25,993</td>
</tr>
<tr>
<td>Interest on Vijaya Bank - SB</td>
<td>18,865</td>
<td>Postage &amp; Newspaper Charges</td>
<td>6,919</td>
</tr>
<tr>
<td>Interest on Corporation Bank - FD</td>
<td>1,85,731</td>
<td>Rent, Water &amp; Electricity Charges</td>
<td>6,46,949</td>
</tr>
<tr>
<td>Interest on Vijaya Bank - FD</td>
<td>3,15,264</td>
<td>Office - Maintenance</td>
<td>77,871</td>
</tr>
<tr>
<td>Professional &amp; Consultancy Receipts</td>
<td>1,52,700</td>
<td>Vehicle - Maintenance</td>
<td>26,666</td>
</tr>
<tr>
<td>Membership Fees</td>
<td></td>
<td>Computer &amp; Printer - Maintenance</td>
<td>23,949</td>
</tr>
<tr>
<td>Staff Advances Repaid</td>
<td></td>
<td>Salaries &amp; Wages</td>
<td>4,27,200</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Programme Professional Cost</td>
<td>48,48,482</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Personnel Cost - Librarian</td>
<td>2,43,936</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Personnel Cost - Accountant</td>
<td>2,28,690</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Incidental/Miscellaneous Expenses</td>
<td>11,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rates &amp; Taxes</td>
<td>2,770</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Staff Welfare &amp; Capacity Building</td>
<td>1,38,147</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Staff Advances</td>
<td>1,90,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Transcription &amp; Translation Charges</td>
<td>35,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>TDS On Fixed Deposits</td>
<td>45,844</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,37,28,199</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

As per our report of even date

For Manian & Rao
Chartered Accountants
FRN: 001983S

Srikanth. R  
Partner  
M. No.: 203138  
Place: Bengaluru  
Date: 26-07-2018

<table>
<thead>
<tr>
<th>Assets Purchased:</th>
<th>AMOUNT</th>
<th>Programme &amp; Administrative Expenses:</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Workshops, Meetings &amp; Conference</td>
<td>3,67,364</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Printing, Publication &amp; Resource Material</td>
<td>1,21,669</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Travelling Expenses</td>
<td>2,73,811</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Stationery Expenses</td>
<td>30,480</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Payment to Auditors</td>
<td>1,53,400</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Bank Charges</td>
<td>21,453</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Advances Paid</td>
<td>7,250</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Telephone &amp; Internet Charges</td>
<td>1,25,993</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Postage &amp; Newspaper Charges</td>
<td>6,919</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rent, Water &amp; Electricity Charges</td>
<td>6,46,949</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Office - Maintenance</td>
<td>77,871</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Vehicle - Maintenance</td>
<td>26,666</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Computer &amp; Printer - Maintenance</td>
<td>23,949</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Salaries &amp; Wages</td>
<td>4,27,200</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Programme Professional Cost</td>
<td>48,48,482</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Personnel Cost - Librarian</td>
<td>2,43,936</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Personnel Cost - Accountant</td>
<td>2,28,690</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Incidental/Miscellaneous Expenses</td>
<td>11,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Rates &amp; Taxes</td>
<td>2,770</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Staff Welfare &amp; Capacity Building</td>
<td>1,38,147</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Staff Advances</td>
<td>1,90,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Transcription &amp; Translation Charges</td>
<td>35,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>TDS On Fixed Deposits</td>
<td>45,844</td>
</tr>
</tbody>
</table>

Closing Balances as on 31/03/2018:

Cash-on-hand                                         | 14,995       |
Vijaya Bank SB                                       | 3,81,369     |
Corporation Bank SB - FCR A/c                        | 93,05,203    |
Corporation Bank SB - Local Funds A/c                | 1,62,390     |
Corporation Bank FD - Local Funds A/c                | 16,56,068    |
Corporation Bank FD - FCR A/c                        | 11,27,690    |
Vijaya Bank FD - Local Funds A/c                     | 29,78,442    |

For Alternative Law Forum

Deeptha Rao V.N  
Treasurer  
Lekha K.G  
President
## FIXED ASSETS SCHEDULE AS ON 31st MARCH 2018

<table>
<thead>
<tr>
<th>Description of Assets</th>
<th>WDV as on 01/04/2017</th>
<th>Additions used for 180 days or more</th>
<th>Additions used for 179 days or less</th>
<th>Depletions during the year</th>
<th>Total</th>
<th>Rate %</th>
<th>Depreciation</th>
<th>WDV as on 31/03/2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computers</td>
<td>20,036</td>
<td>-</td>
<td>30,700</td>
<td>-</td>
<td>50,736</td>
<td>40%</td>
<td>14,154</td>
<td>36,582</td>
</tr>
<tr>
<td>Computer Accessories</td>
<td>14,201</td>
<td>4,799</td>
<td>-</td>
<td>0</td>
<td>19,000</td>
<td>40%</td>
<td>7,600</td>
<td>11,400</td>
</tr>
<tr>
<td>Computers Software</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>0</td>
<td>0</td>
<td>40%</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Laptop</td>
<td>14,513</td>
<td>-</td>
<td>-</td>
<td>14,513</td>
<td>30,026</td>
<td>40%</td>
<td>5,805</td>
<td>8,708</td>
</tr>
<tr>
<td>Scanner</td>
<td>2,019</td>
<td>-</td>
<td>-</td>
<td>2,019</td>
<td>4,038</td>
<td>40%</td>
<td>808</td>
<td>1,211</td>
</tr>
<tr>
<td>Printer</td>
<td>2,389</td>
<td>-</td>
<td>-</td>
<td>2,389</td>
<td>4,778</td>
<td>40%</td>
<td>956</td>
<td>1,433</td>
</tr>
<tr>
<td>UPS &amp; Batteries</td>
<td>79,051</td>
<td>-</td>
<td>-</td>
<td>79,051</td>
<td>158,102</td>
<td>15%</td>
<td>11,858</td>
<td>67,193</td>
</tr>
<tr>
<td>Digital Camera</td>
<td>27,618</td>
<td>-</td>
<td>-</td>
<td>27,618</td>
<td>55,236</td>
<td>15%</td>
<td>4,143</td>
<td>23,475</td>
</tr>
<tr>
<td>Speaker and Mike</td>
<td>0</td>
<td>6,900</td>
<td>-</td>
<td>6,900</td>
<td>6,900</td>
<td>15%</td>
<td>1,035</td>
<td>5,865</td>
</tr>
<tr>
<td>Digital Voice Recorder</td>
<td>15,496</td>
<td>4,800</td>
<td>-</td>
<td>20,296</td>
<td>30,792</td>
<td>15%</td>
<td>3,044</td>
<td>17,252</td>
</tr>
<tr>
<td>Fax Machine/Telephase</td>
<td>1,461</td>
<td>-</td>
<td>-</td>
<td>1,461</td>
<td>2,922</td>
<td>15%</td>
<td>219</td>
<td>1,242</td>
</tr>
<tr>
<td>Networking Equipments</td>
<td>14,829</td>
<td>-</td>
<td>-</td>
<td>14,829</td>
<td>29,658</td>
<td>15%</td>
<td>2,224</td>
<td>12,605</td>
</tr>
<tr>
<td>Vacuum Cleaner</td>
<td>5,006</td>
<td>-</td>
<td>-</td>
<td>5,006</td>
<td>10,012</td>
<td>15%</td>
<td>751</td>
<td>4,255</td>
</tr>
<tr>
<td>Santra Car</td>
<td>2,66,736</td>
<td>-</td>
<td>-</td>
<td>2,66,736</td>
<td>5,33,472</td>
<td>15%</td>
<td>40,010</td>
<td>2,26,726</td>
</tr>
<tr>
<td>Storage &amp; Shelving Equipments</td>
<td>23,934</td>
<td>-</td>
<td>-</td>
<td>23,934</td>
<td>47,868</td>
<td>15%</td>
<td>3,590</td>
<td>20,344</td>
</tr>
<tr>
<td>Mixer Grinder</td>
<td>3,020</td>
<td>-</td>
<td>-</td>
<td>3,020</td>
<td>6,040</td>
<td>15%</td>
<td>453</td>
<td>2,567</td>
</tr>
<tr>
<td>Furniture &amp; Chairs</td>
<td>76,413</td>
<td>-</td>
<td>-</td>
<td>76,413</td>
<td>152,826</td>
<td>10%</td>
<td>7,641</td>
<td>145,185</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>5,66,722</strong></td>
<td><strong>16,499</strong></td>
<td><strong>30,700</strong></td>
<td>-</td>
<td><strong>6,13,921</strong></td>
<td></td>
<td><strong>1,04,392</strong></td>
<td><strong>5,09,630</strong></td>
</tr>
</tbody>
</table>

As per our report of even date

For Manian & Rao
Chartered Accountants
FRN: 0019838

Srikkanth R
Partner
M. No.: 203138

Place: Bengaluru
Date: 30-07-2018

For ALTERNATIVE LAW FORUM

Deeptha Rao V.N
Treasurer

Jyothi K.G
President