

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.

Bengaluru
26th July, 2018



**For MANIAN & RAO,
Chartered Accountants
FRN: 001983S**

**SRIKANTH. R
Partner
M. No.: 203138**

ALTERNATIVE LAW FORUM

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

BALANCE SHEET AS AT 31st MARCH 2018

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

**For Alternative Law Forum**

Deeptha Rao V.N
Treasurer

Lekha K.G
President

Place: Bengaluru
Date: 26-07-2018

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

EXPENDITURES	AMOUNT	INCOMES	AMOUNT
To Workshops, Meetings & Conference	3,67,364	By Grants	78,98,003
To Printing, Publication & Resource Material	1,21,669		
To Travelling Expenses	2,73,811	By Interest on Corporation Bank - SB	3,90,155
To Stationery Expenses	30,480	By Interest on Vijaya Bank - SB	18,865
To Audit Fees	11,800	By Interest on Corporation Bank - FD (FC)	75,045
To Bank Charges	21,453	By Interest on Corporation Bank - FD (LC)	1,09,951
To Telephone & Internet Charges	1,25,993	By Interest on Vijaya Bank - FD	2,08,346
To Postage & Newspaper Charges	6,919	By Professional & Consultancy Receipts	1,52,700
To Rent, Water & Electricity Charges	6,46,949	By Membership Fees	2,200
To Office - Maintenance	77,871		
To Vehicle - Maintenance	26,666		
To Computer & Printer - Maintenance	23,949		
To Salaries & Wages	4,27,200		
To Programme Professional Cost	48,48,482		
To Personnel Cost - Librarian	2,43,936		
To Personnel Cost - Accountant	2,28,690		
To Incidental/Miscellaneous Expenses	11,000		
To Rates & Taxes	2,770		
To Depreciation	1,04,292		
To Staff Welfare & Capacity Building	1,38,147		
To Transcription & Translation Charges	35,000		
To Excess of Income over expenses	10,80,824		
Total	88,55,265	Total	88,55,265

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

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

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balances as on 01/04/2017:		Assets Purchased:	47,199
Cash-on-hand	37,184		
Vijaya Bank SB	6,17,293	Programme & Administrative Expenses:	
Corporation Bank SB - FCR A/c	86,18,391	Workshops, Meetings & Conference	3,67,364
Corporation Bank SB - Local Funds A/c	1,46,838	Printing, Publication & Resource Material	1,21,669
Corporation Bank FD - FCR A/c	10,60,061	Travelling Expenses	2,73,811
Corporation Bank FD - Local Funds A/c	15,56,384	Stationery Expenses	30,480
Vijaya Bank FD - Local Funds A/c	26,99,131	Payment to Auditors	1,53,400
		Bank Charges	21,453
Grants Received	78,98,003	Advances Paid	7,250
		Telephone & Internet Charges	1,25,993
Interest on Corporation Bank - SB	3,90,155	Postage & Newspaper Charges	6,919
Interest on Vijaya Bank - SB	18,865	Rent, Water & Electricity Charges	6,46,949
Interest on Corporation Bank - FD	1,85,731	Office - Maintenance	77,871
Interest on Vijaya Bank - FD	3,15,264	Vehicle - Maintenance	26,666
Professional & Consultancy Receipts	1,52,700	Computer & Printer - Maintenance	23,949
		Salaries & Wages	4,27,200
Membership Fees	2,200	Programme Professional Cost	48,48,482
		Personnel Cost - Librarian	2,43,936
Staff Advances Repaid	30,000	Personnel Cost - Accountant	2,28,690
		Incidental/Miscellaneous Expenses	11,000
		Rates & Taxes	2,770
		Staff Welfare & Capacity Building	1,38,147
		Staff Advances	1,90,000
		Transcription & Translation Charges	35,000
		TDS On Fixed Deposits	45,844
		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
Total	2,37,28,199	Total	2,37,28,199

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

Lekha K.G

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

FIXED ASSETS SCHEDULE AS ON 31st MARCH 2018

Description of Assets	WDV as on 01/04/2017	Additions used for 180 days or more	Additions used for 179 days or less	Deletions during the year	Total	Rate %	Depreciation	WDV as on 31/03/2018
Computers	20,036	-	30,700	-	50,736	40%	14,154	36,582
Computer Accessories	14,201	4,799	-	-	19,000	40%	7,600	11,400
Computers Software	0	-	-	-	0	40%	0	0
Laptop	14,513	-	-	-	14,513	40%	5,805	8,708
Scanner	2,019	-	-	-	2,019	40%	808	1,211
Printer	2,389	-	-	-	2,389	40%	956	1,433
UPS & Batteries	79,051	-	-	-	79,051	15%	11,858	67,193
Digital Camera	27,618	-	-	-	27,618	15%	4,143	23,475
Speaker and Mike	0	6,900	-	-	6,900	15%	1,035	5,865
Digital Voice Recorder	15,496	4,800	-	-	20,296	15%	3,044	17,252
Fax Machine/Telephone	1,461	-	-	-	1,461	15%	219	1,242
Networking Equipments	14,829	-	-	-	14,829	15%	2,224	12,605
Vacuum Cleaner	5,006	-	-	-	5,006	15%	751	4,255
Santro Car	2,66,736	-	-	-	2,66,736	15%	40,010	2,26,726
Storage & Shelving Equipments	23,934	-	-	-	23,934	15%	3,590	20,344
Mixer Grinder	3,020	-	-	-	3,020	15%	453	2,567
Furniture & Chairs	76,413	-	-	-	76,413	10%	7,641	68,772
Total	5,66,722	16,499	30,700	-	6,13,921		1,04,292	5,09,630

As per our report of even date

For Manian & Rao
Chartered Accountants
FRN: 0019838

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