

Independent Auditor's Report

To
The Members,
Alternative Law Forum,
No.122/4, Infantry Road,
Bengaluru – 560 001.

Opinion

We have audited the accompanying financial Statements of Alternative Law Forum which comprise the Balance Sheet as at 31st March 2023, Receipts and Payments Account and Income & Expenditure account for the year then ended on that date and notes to the financial statements including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the explanation given to us, the aforesaid financial statements give the information:

1. In the case of the Balance Sheet, of the state of affairs of the Alternative Law Forum, Bangalore as at March 31, 2023;
2. In the case of Statement of Receipts and Payments, of the Receipts and Payments for the year ended on that date;
3. In the case of Income and Expenditure account, the excess of expenditure over income for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SA's) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the Audit of the financial Statements* section of our report. We are independent of Alternative Law Forum, in accordance with the code of ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

1. We draw attention to the significant accounting policies and notes to the Accounts for the year ended 31st March 2023, which describes the basis of accounting.
2. Attention is drawn to Note No. 5 & Note No. 6 regarding the basis of accounting of Programme Cost & Administration Cost in preparation of the financial statements.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management of Alternative Law Forum is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and financial performance of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Project financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For Manian and Rao
Chartered Accountants
Firm Registration No. 001983S



Srikanth R
Partner
M. No. 203138

Date: 29.09.2023
Place: Bengaluru

ALTERNATIVE LAW FORUM

122/4, Opp. Infantry Wedding Hall, Next to Balaji Art Gallery, Infantry Road, Bangalore - 560 001

BALANCE SHEET AS AT 31st MARCH 2023

LIABILITIES		AMOUNT (₹)	ASSETS		AMOUNT (₹)
Asset Fund:			Fixed Assets:		
Balance as on 1/4/2022	9,42,523		As per Fixed Asset Schedule		7,40,052
Add: Adjustment for Asset Purchase	29,854	7,40,052	Current Assets:		
Less: Adjustment for Depreciation	(2,32,325)		Programme and Staff Advance		76,865
			TDS Receivable		3,63,541
			Rent Deposit		14,40,000
Corpus Fund:			Investments:		
Corpus Fund as on 1/4/2022	14,09,880	14,75,886	Fixed Deposit with Union Bank of India LC A/c		16,36,464
Add: Interest on Corpus Fund FD	73,340		Fixed Deposit with Bank of Baroda LC A/c		25,34,992
Less: TDS Interest on Corpus Fund FD	(7,334)		Fixed Deposit with Union Bank of India FC A/c		14,75,886
			Cash in Hand	51,554	
General Fund:			State Bank of India SB - FC A/c	15,621	
Balance as on 1/4/2022	1,55,36,999	1,32,42,846	Union Bank of India SB - FC A/c	59,45,096	
Less: Excess of Expenditure over Income	(24,30,618)		Union Bank of India SB - LC A/c	3,99,199	
Less: Adjustment for Asset Purchase	(29,854)		Bank of Baroda SB - LC A/c	7,79,908	
Add: Adjustment for Depreciation	2,32,325				71,91,378
Add: TDS - Interest on Corpus Fund FD	7,334				
Less: Interest on Corpus Fund FD	(73,340)				
Current Liabilities					
Payable to Indian Social Institute		194			
Professional Tax Payable		200			
		1,54,59,178			1,54,59,178

As per our report of even date

For Manian & Rao
Chartered Accountants
FRN: 001983S

Srikanth. R
Partner
M. No.: 203138

Place: Bengaluru
Date: 29-09-2023



For Alternative Law Forum

Vinay K S
Treasurer



Pooerna Ravishankar
President

ALTERNATIVE LAW FORUM

122/4, Opp. Infantry Wedding Hall, Next to Balaji Art Gallery, Infantry Road, Bangalore - 560 001

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2023

EXPENDITURE		AMOUNT (₹)	INCOME	AMOUNT (₹)
Programme Expenses			By Grants received	1,13,85,947
To Programme Personnel	53,72,800		By Interest on SB A/c	2,57,461
To Programme Consultancy fee	49,05,975		By Interest on FD A/c	2,79,326
Transcription, Translation, Designing, Printing,				
To Photocopy & Dissemination	8,79,862		By Donations	9,46,300
To Travel	4,89,262		By Anonymous Donation	7,193
To Library and Maintenance	5,17,690		By Consultancy Fee	5,84,100
To Workshops, Trainings, Meetings & Consultation	5,95,408		By Membership Fee	2,500
		1,30,34,482		
To Library Resources, Books, Subscriptions and Periodicals	2,73,485		By Excess of Expenditure over Income	24,30,618
Administration Expenses				
To Audit Fee	3,18,600			
To Communication, Internet, Telephone & Postage	1,13,450			
To Admin Personnel	10,20,741			
To Office Maintenance	1,18,576			
To Office Rent & Utilities	4,38,978			
To Computer and Equipment Maintenance	35,867			
To Office Stationery, Photocopying & Consumables	57,131			
To Staff Capacity Building	88,500			
To Website Maintenance and Updation	15,000			
To Travel	1,757			
To Meetings	6,292			
To Documentation	38,200			
To Staff Gratuity	1,51,730			
To Staff Welfare Expenses	1,86,671			
To Rates & Taxes	16,580			
To Bank Charges	18,565			
To Depreciation	2,32,325	28,58,963		
TOTAL		1,58,93,445	TOTAL	1,58,93,445

As per our report of even date

For Manian & Rao
Chartered Accountants
FRN: 001983S

Srikanth. R
Partner
M. No.: 203138

Place: Bengaluru
Date: 29-09-2023



For Alternative Law Forum

Vinay K S
Treasurer

Poorna Ravishankar
President



RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

RECEIPTS	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)
Opening Balances as on 01/04.2022:		Programme Expenditure:	
Cash in Hand	32,481	Programme Personnel	53,72,600
Union Bank of India SB - FC A/c	89,43,072	Programme Consultancy fee	48,79,600
State Bank of India SB - FC A/c	27,306	Transcription, Translation, Designing, Printing, Photocopy & Dissen	8,79,862
Union Bank of India FD - FC A/c	14,09,880	Travel	4,89,262
Union Bank of India SB - LC A/c	2,45,971	Library and Maintenance	5,17,690
Union Bank of India FD - LC A/c	15,63,096	Workshops, Trainings, Meetings & Consultation	5,95,214
Bank of Baroda SB - LC A/c	3,95,818	Library Resources, Books, Subscriptions and Periodicals	2,73,485
Bank of Baroda FD - LC A/c	24,22,973		1,30,07,713
	1,50,40,596	Admin Expenditure	
Grants received	1,13,85,947	Audit Fee	3,18,600
Interest on SB A/c	2,57,461	Communication, Internet, Telephone & Postage	1,13,450
Interest on FD A/c	2,79,326	Admin Personnel	10,20,741
Donations	9,46,300	Office Maintenance	1,18,576
Anonymous Donation	7,193	Office Rent & Utilities	4,38,978
Consultancy Fee	5,84,100	Computer and Equipment Maintenance	35,867
Membership Fee	2,500	Office Stationery, Photocopying & Consumables	57,131
Programme and Staff Advance Received back during the year	3,77,366	Staff Capacity Building	15,000
		Website Maintenance and Updation	88,500
		Travel	1,757
		Meetings	6,292
		Documentation	38,200
		Staff Gratuity	1,51,730
		Staff Welfare Expenses	1,86,671
		Rates & Taxes	16,580
		Bank Charges	18,565
			26,26,638
		Capital Expenditure	
		Assets Purchased	29,854
		PT Payable Paid	200
		Programme and Staff Advance advanced during the year	3,41,231
		TDS Receivable 2022-23	36,433
		Closing Balances:	
		Cash in Hand	51,554
		State Bank of India SB - FC A/c	15,621
		Union Bank of India SB - FC A/c	59,45,096
		Union Bank of India FD - FC A/c	14,75,886
		Union Bank of India SB - LC A/c	3,99,199
		Union Bank of India FD - LC A/c	16,36,464
		Bank of Baroda SB - LC A/c	7,79,908
		Bank of Baroda FD - LC A/c	25,34,992
			1,28,38,720
Total	2,88,80,788	Total	2,88,80,788

As per our report of even date

For Manian & Rao
Chartered Accountants
FRN: 001983S

Srikanth. R
Partner
M. No.: 203138

Place: Bengaluru
Date: 29-09-2023



For Alternative Law Forum

Vinay K S
Vinay K S
Treasurer



Poorna Ravishankar
Poorna Ravishankar
President

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FIXED ASSETS SCHEDULE FOR THE PERIOD 01/04/2022 TO 31/3/2023

Asset	WDV as on 01.04.2022	Additions upto 30.09.2022	Additions after 01.10.2022	Deletions during the year	Total	Rate %	Depreciation	WDV as on 31.03.2023
Computer	2,78,051	-	-	-	2,78,051	40%	1,11,221	1,66,831
Computer Accessories	30,718	-	-	-	30,718	40%	12,287	18,431
Scanner	157	-	-	-	157	40%	63	94
Printer	35,075	-	-	-	35,075	40%	14,030	21,045
UPS & Batteries	91,174	-	-	-	91,174	15%	13,676	77,498
Digital Camera	1,72,771	-	-	-	1,72,771	15%	25,916	1,46,855
Speaker and Mike	12,979	-	-	-	12,979	15%	1,947	11,032
Digital Voice Recorder	28,981	-	-	-	28,981	15%	4,347	24,634
Fax Machine	647	-	-	-	647	15%	97	550
Networking Equipment	6,580	-	-	-	6,580	15%	987	5,593
Vacuum Cleaner	2,221	-	-	-	2,221	15%	333	1,888
Storage & Shelving Equipment	10,620	-	-	-	10,620	10%	1,062	9,558
Furniture	1,91,972	18,054	11,800	-	2,21,826	10%	21,593	2,00,233
UPS & Battery Stand	3,851	-	-	-	3,851	10%	385	3,466
Water Filter	9,657	-	-	-	9,657	15%	1,449	8,209
Laptop	51,491	-	-	-	51,491	40%	20,596	30,894
Mixer Grinder	2,644	-	-	-	2,644	15%	397	2,247
Microwave Oven	12,934	-	-	-	12,934	15%	1,940	10,994
TOTAL	9,42,523	18,054	11,800	-	9,72,377	-	2,32,325	7,40,052

As per our report of even date

For Manian & Rao
Chartered Accountants
FRN: 001983S

Srikanth. R
Partner
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Place: Bengaluru
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