Independent Auditors' Report

To the Members of

Alternative Law Forum
Bengaluru.

Report on the Consolidated Foreign Contribution Financial Statements

We have audited the accompanying consolidated foreign contribution account financial statements of **ALTERNATIVE LAW FORUM** ("the Society"), which comprise the Foreign Contribution account Balance Sheet as at 31st March 2018, the Foreign Contribution account Income & Expenditure Account and the Foreign Contribution account 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.

MANIAN & RAO
Bangalore
Chartered Accountants

No. 361, I Floor, 7th Cross,
I Block Jayanagar, Bangalore - 560 011.
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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 pertaining to foreign contribution have been kept by the Society as appears from our examination of those books;

iii) The Foreign Contribution account Balance Sheet, Foreign Contribution account Income & Expenditure Account and Foreign Contribution account 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 Foreign Contribution account Balance Sheet, of the state of affairs of the Society as at March 31, 2018;

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

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

For MANIAN & RAO,
Chartered Accountants
FRN: 001983S

MANIAN & RAO Bangalore Chartered Accountants

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

CONSOLIDATED FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 1st APRIL 2017 TO 31st MARCH 2018

RECEIPTS	AMOUNT (Rs.)	
To **Opening Balances as on 01/04/2017:**		
Cash-on-hand	22,764	
Corporation Bank SB - FCR A/c	86,18,391	
Corporation Bank FD - FCR A/c	10,60,061	97,01,215
" Grants Received		78,98,003
" Interest on Corporation Bank - SB		3,84,603
" Interest on Corporation Bank - FD		67,758
TOTAL		**1,80,51,579**

PAYMENTS	AMOUNT (Rs.)	
By **Programme Expenses:**		
Workshop, Meetings and Conference	3,54,581	
Books, Publication, Journals and Resource Material	80,742	
Programme Travel	2,10,255	
Programme Professional Cost	43,46,900	49,92,478
" **Administrative Expenses:**		
Stationery	98,907	
Audit Fees Paid	1,53,400	
Admin Travel	350	
Rates & Taxes	2,770	
Communication-Telephone, Internet, Postage and Courier	59,405	
Rent, Water and Electricity Charges	5,97,893	
Office Maintenance, Repairs and Painting	1,23,089	
Vehicle Maintenance and Insurance	26,666	
Computer & Printer Maintenance	20,799	
Bank Charges	6,226	
Personnel Cost - Office Assistant	4,87,872	
Personnel Cost - Librarian	4,27,200	
Personnel Cost - Accountant	4,57,380	
Staff Development & Welfare Expenses	1,09,419	25,71,376
Assets Purchased:		
Computers	30,700	
Computer Accessories	4,799	
Speaker and Mic	6,900	
Digital Voice Recorder	4,800	47,199
" **Closing Balances as on 31/03/2018:**		
Cash-on-hand	7,633	
Corporation Bank SB - FCR A/c	93,05,203	
Corporation Bank FD - FCR A/c	11,27,690	1,04,40,526
TOTAL		**1,80,51,579**

As per our report of even date
For Manian & Rao
Chartered Accountants
FRN: 001983S

MANIAN & RAO * Bangalore * Chartered Accountants *

Srikanth R
Partner
M. No.: 203138

For Alternative Law Forum

ALTERNATIVE LAW FORUM * BANGALORE-1 *

Deeptha Rao V.N
Treasurer

Lekha K.G
President

Place: Bengaluru
Date: 26th July, 2018

ALTERNATIVE LAW FORUM

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

CONSOLIDATED FOREIGN CONTRIBUTION ACCOUNT

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

EXPENDITURE	AMOUNT (Rs.)		INCOME	AMOUNT (Rs.)
To **Programme Expenses:**				
Workshop, Meetings and Conference	3,54,581		By Grants Received	78,98,003
Books, Publication, Journals and Resource Material	80,742			
Programme Travel	2,10,255		" Interest on Corporation Bank - SB	3,84,603
Programme Professional Cost	43,46,900	49,92,478.00	" Interest on Corporation Bank - FD	75,045
" **Administrative Expenses:**				
Stationery	98,907			
Audit Fee	11,800			
Admin Travel	350			
Rates & Taxes	2,770			
Communication-Telephone, Internet, Postage and Courier	59,405			
Rent, Water and Electricity Charges	5,97,893			
Office Maintenance, Repairs and Painting	1,23,089			
Vehicle Maintenance and Insurance	26,666			
Computer & Printer Maintenance	20,799			
Personnel Cost - Office Assistant	4,87,872			
Personnel Cost - Librararian	4,27,200			
Personnel Cost - Accountant	4,57,380			
Staff Development & Welfare Expenses	1,09,419			
Bank Charges	6,226	24,29,776		
" Depreciation		99,380		
" Excess of Income over Expenditure		8,36,017		
TOTAL		**83,57,651**	**TOTAL**	**83,57,651**

As per our report of even date
For Manian & Rao
Chartered Accountants
FRN: 001983S

MANIAN & RAO
Bangalore
Chartered Accountants

Srikanth R
Partner
M. No.: 203138

Place: Bengaluru
Date: 26th July, 2018

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CONSOLIDATED FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31st MARCH 2018

LIABILITY	AMOUNT (Rs.)		ASSETS	AMOUNT (Rs.)	
Asset Fund:			Fixed Assets		4,97,869
Balance as on 01/04/2017	5,50,050		(As per Schedule)		
Add: Adjustment for Fixed Assets Purchase	47,199				
Less: Adjustment for Depreciation	99,380	4,97,869	Fixed Deposit with Corporation Bank		11,27,690
Corpus Fund	10,60,061		Accrued Interest on Corporation Bank FD		1,419
Add: Interest on Corpus Fund	67,629	11,27,690			
Project Fund			TDS Receivable		14,455
Balance as on 01/04/2017	85,08,141				
Add: Excess of Income over Expenditure	8,36,017				
Less: Adjustment for Fixed Assets Purchase	47,199				
Add: Adjustment for Depreciation	99,380		Closing Balances:		
Less: Interest on Corpus Fund FD Adjustment	67,629	93,28,710			
			Cash in hand	7,633	
			Cash at Bank	93,05,203	93,12,836
TOTAL		**1,09,54,269**	**TOTAL**		**1,09,54,269**

As per our report of even date
For Manian & Rao
Chartered Accountants
FRN: 001983S

Srikanth R
Partner
M. No.: 203138

Place: Bengaluru
Date: 26th July, 2018

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ALTERNATIVE LAW FORUM

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

CONSOLIDATED FOREIGN CONTRIBUTION ACCOUNT

FIXED ASSETS SCHEDULE AS ON 31st MARCH 2018

(Rs.)

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	24,906	-	30,700	-	55,606	40%	16,102	39,504
Computer Accessories	14,201	4,799	-	-	19,000	40%	7,600	11,400
Networking Equipments	14,829	-	-	-	14,829	15%	2,224	12,605
Printer	2,390	-	-	-	2,390	40%	956	1,434
Scanner	2,020	-	-	-	2,020	40%	807	1,213
UPS & Batteries	75,040	-	-	-	75,040	15%	11,256	63,784
Digital Camera	27,619	-	-	-	27,619	15%	4,143	23,476
Speaker and Mic	-	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	1,459	-	-	-	1,459	15%	219	1,240
Furniture	76,414	-	-	-	76,414	10%	7,641	68,773
Storage & Shelving Equipments	23,934	-	-	-	23,934	15%	3,590	20,344
Vacuum Cleaner	5,006	-	-	-	5,006	15%	751	4,255
Car - Santro	2,66,736	-	-	-	2,66,736	15%	40,010	2,26,726
Total	**5,50,050**	**16,499**	**30,700**	-	**5,97,249**		**99,380**	**4,97,869**

As per our report of even date
For Manian & Rao
Chartered Accountants
FRN: 001983S

MANIAN & RAO Bangalore Chartered Accountants

Srikanth R
Partner
M. No.: 203138

Place: Bengaluru
Date: 26th July, 2018

For Alternative Law Forum

ALTERNATIVE LAW FORUM BANGALORE-1

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