

Independent Auditors' Report

To the Members of
Alternative Law Forum
Bengaluru.

Opinion

We have audited the accompanying Foreign Contribution Account Financial Statements of **ALTERNATIVE LAW FORUM** ("the Society"), which comprise the foreign contribution account Balance Sheet as at 31st March 2019, the foreign contribution Income & Expenditure Account and the foreign contribution Receipts & Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information (herein referred to as "Foreign Contribution Account Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforementioned Foreign Contribution Account Financial Statements for the year ended 31st March, 2019 give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31st March, 2019, excess of expenditure over income and its cash flows for the year ended on that date in respect of its foreign contribution.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Foreign Contribution Account Financial Statements* section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and 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

We draw attention to the Notes to the financial Statements for the year ended 31st March 2019, which describes the basis of accounting. The Foreign Contribution Account Financial Statements have been prepared in respect of the foreign contribution account maintained by the Society as required under Foreign Contribution (Regulation) Act, 2010 read with Foreign Contribution (Regulation) Rules, 2011. As a result, the Foreign Contribution Account Financial Statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



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Responsibility of the Management and Those Charged with Governance for the Foreign Contribution Account Financial Statements

The Society's Management is responsible for the preparation and presentation of the Foreign Contribution Account Financial Statements as required under the Foreign Contribution (Regulation) Act, 2010 read with Foreign Contribution (Regulation) Rules, 2011 and accounting principles generally accepted in India. This includes design, implementation and maintenance of adequate internal controls relevant to the preparation and presentation of the Foreign Contribution Account Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In Preparing the Foreign Contribution Account Financial Statements, Society's 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 Society's management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The Society's Management is also responsible for overseeing the entity's financial reporting process.

Auditor's Responsibility for the Audit of the Foreign Contribution Account Financial Statements

Our objectives are to obtain reasonable assurance about whether the Foreign Contribution Account 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 scepticism 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 & RAO,
Chartered Accountants
FRN: 001983S



SRIKANTH. R
Partner
M. No.: 203138

Place: Bengaluru
Date: 30th September, 2019

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

**CONSOLIDATED FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31st MARCH 2019**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT
Asset Fund:			Fixed Assets	5,93,857
Balance as on 01/04/2018	4,97,870		Fixed Deposit with Corporation Bank	11,95,321
Add: Adjustment for Fixed Assets Purchase	2,16,769		TDS Receivable	21,970
Less: Deletion of Fixed Assets	-	5,93,857		
Less: Adjustment for Depreciation	(1,20,781)			
Corpus Fund:	11,27,690	11,95,321		
Add: Interest on Corpus Fund FD	67,631			
Project Fund				
Balance as on 01/04/2018	93,28,710			
Less: Excess of Expenditure over income	(28,87,411)			
Less: Adjustment for Fixed Assets Purchase	(2,16,769)			
Add: Adjustment for Depreciation	1,20,781			
Add: Deletion of Fixed Assets	-			
Less: Interest on Corpus Fund FD Adjustment	(67,631)	62,77,681	Closing Balances:	
PT Payable	200		Cash in hand	8,480
TDS Payable	634	834	Cash at Bank	62,48,065
Total		80,67,693	Total	80,67,693

As per our report of even date

For Manian & Rao
Chartered Accountants
FRN: 001983

Srikanth. R
Partner

M. No.: 203138
Place: Bengaluru
Date: 30th September, 2019



For Alternative Law Forum

Savitha Annu Siddi
Treasurer



Vinay K S
Secretary

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 2019**

EXPENDITURES		AMOUNT	INCOMES		AMOUNT
To Programme Expenses:			By Grants		57,30,310
Workshops, Meetings and Conference	2,72,448				
Books, Journals, Printing and Resource Materials	5,22,116		By Interest on Corporation Bank - FD		73,727
Translation & Transcription	18,039		By Interest on SB A/c		3,33,908
Programme Travel	2,12,374				
Internship	29,000		By Excess of Expenditure over Income		28,87,411
Programme Professional Cost	50,15,844	60,69,821			
To Administrative Expenses:					
Stationery	68,291				
Rent, Water and Electricity	5,97,752				
Communication	67,771				
Office Refreshment, Maintenance and Repairs	1,73,063				
Vehicle Maintenance	53,649				
Computer and Printer Maintenance	16,703				
Salary Admin Staff	11,36,254				
Accounting Professional	5,14,064				
Audit Fee	1,94,700				
Rates and Taxes	2,900				
Meetings & Capacity Building	4,609				
Bank Charges	4,998	28,34,753			
To Depreciation		1,20,781			
Total		90,25,356	Total		90,25,356

As per our report of even date

For Manian & Rao

Chartered Accountants

FRN: 001983S

Srikanth. S

Partner

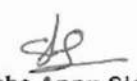
M. No.: 203138

Place: Bengaluru


Date: 30th September, 2019



For Alternative Law Forum


Savitha Annu Siddi
Treasurer




Vinay K S
Secretary

ALTERNATIVE LAW FORUM
#122/4, Next to Balaji Art Gallery, Infantry Road, Bengaluru - 560 001
CONSOLIDATED FOREIGN CONTRIBUTION ACCOUNT
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balances as on 01/04/2018:		Programme Expenses:	
Cash-on-hand	7,633	Workshops, Meetings and Conference	2,72,448
Corporation Bank SB - FCR A/c	93,05,203	Books, Journals, Printing and Resource Materials	5,22,116
Corporation Bank FD - FCR A/c	11,27,690	Translation & Transcription	18,039
		Programme Travel	2,12,374
Grants Received	57,30,310	Internship	29,000
Interest on Corporation Bank - FD	75,146	Programme Professional Cost	50,15,844
Interest on SB A/c	3,33,908	Administrative Expenses:	
		Stationery	68,291
		Rent, Water and Electricity	5,97,752
		Communication	67,771
		Office Refreshment, Maintenance and Repairs	1,72,429
		Vehicle Maintenance	53,649
		Computer and Printer Maintenance	16,703
		Salary Admin Staff	11,36,054
		Accounting Professional	5,14,064
		Audit Fee	1,94,700
		Rates and Taxes	2,900
		Meetings & Capacity Building	4,609
		Bank Charges	4,998
		Assets Purchased:	
		Computers	72,853
		Printer	16,804
		Battery for UPS	41,160
		Water Filter	17,000
		Multimedia Speaker	11,210
		Camera & Accessories	41,999
		Voice Recorders	15,743
		TDS on FD interest	
		Closing Balances as on 31/03/2019:	
		Cash-on-hand	8,480
		Corporation Bank SB - FCR A/c	62,48,065
		Corporation Bank FD - FCR A/c	11,95,321
Total	1,65,79,890	Total	1,65,79,890

As per our report of even date

For Manian & Rao
Chartered Accountants
FRN: 001983S
Srikanth. R
Partner

M. No.: 203138
Place: Bengaluru
Date: 30th September, 2019



For Alternative Law Forum


Savitha Annu Siddi
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Vinay K S
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**CONSOLIDATED FOREIGN CONTRIBUTION ACCOUNT
FIXED ASSETS SCHEDULE AS ON 31st MARCH 2019**

Description of Assets	WDV as on 01/04/2018	Additions used for 180 days or more	Additions used for 179 days or less	Deletions during the year	Total	Rate %	Depreciation	WDV as on 31/03/2019
Computers	39,504	28,000	44,853	-	1,12,357	40%	35,972	76,385
Computer Accessories	11,400	-	-	-	11,400	40%	4,560	6,840
Scanner	1,213	-	-	-	1,213	40%	485	728
Printer	1,434	-	16,804	-	18,238	40%	3,934	14,304
UPS & Batteries	63,784	41,160	-	-	1,04,944	15%	15,742	89,202
Digital Camera & Accessories	23,476	-	41,999	-	65,475	15%	6,671	58,804
Speaker	5,865	-	11,210	-	17,075	15%	1,721	15,355
Digital Voice Recorder	17,252	-	15,743	-	32,995	15%	3,768	29,226
Fax Machine/Telephone	1,240	-	-	-	1,240	15%	186	1,054
Networking Equipments	12,605	-	-	-	12,605	15%	1,891	10,714
Vacuum Cleaner	4,255	-	-	-	4,255	15%	638	3,617
Santro Car	2,26,726	-	-	-	2,26,726	15%	34,009	1,92,717
Storage & Shelving Equipments	20,344	-	-	-	20,344	15%	3,052	17,292
Furniture & Chairs	68,773	-	-	-	68,773	10%	6,877	61,896
Water Filter	-	-	17,000	-	17,000	15%	1,275	15,725
Total	4,97,870	69,160	1,47,609	-	7,14,639		1,20,781	5,93,857

As per our report of even date

For Manian & Rao

Chartered Accountants


FRN: 001983S

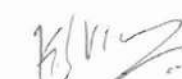
Srikanth. R**Partner**

M. No.: 203138

Place: Bengaluru

Date: 30th September, 2019

**For Alternative Law Forum**

Savitha Annu Siddi
Treasurer


Vinay K S
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