

**NAROTHAM MADAV & RAMESH**

CHARTERED ACCOUNTANTS

7-823, Z.P.Colony, Mangamur Road, ONGOLE -523002

R.L.N.RAMA PRASAD, B.Com. F.C.A  
CHARTERED ACCOUNTANT

**AUDITOR'S REPORT**

We have audited the attached balance sheet of Society for Help Entire Lower & Rural People (HELP), ONGOLE as on 31<sup>st</sup> March 2018 and also the income and Expenditure Account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion proper books of account as required by law have been kept by the organization so far as appears from our examination of the books.
- c. The Balance sheet and the Income and Expenditure account dealt with by this report are in agreement with the books of account
- d. In our opinion and to the best of our information and according to the explanations given to us, and subject to audit observations /comments made by the funding agency ,the said accounts, read together with notes thereon 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 31<sup>st</sup> March 2018.
  - b) In the case of the Income and Expenditure account, of the surplus for the year ended on that date.

Place: Ongole  
Date : 27.07.2018

For Narotham Madhav Ramesh  
Chartered Accountants

( R.L.N.Ram Prasad)  
M.No.208659 – Partner



Annexure to Audit Report  
For the year 2017-2018

**Disclosure of Accountancy Policies:**

- i) **Basis of accounting policies:**  
Financial statements have been prepared on the basis of a going concern and in accordance with the applicable accounting standards
- ii) **Fixed Assets :**  
a. Fixed assets are stated at cost of acquisition  
b. Depreciation was not provided on Fixed Assets  
c. Fixed Assets Register are to be up dated and Physical verification was not carried out periodically.  
Physical verification of Fixed Assets are to be carried out periodically and discrepancy if any, has to be adjusted in the books of accounts.
- iii) **Recognition of Income and Expenditure**  
a. Income and Expenditure are recognized on cash basis  
b. Figures are re grouped where ever necessary  
c. Programme Expenditure was accounted on accrual basis.
- iv) Accounting Standards to the extent applicable are followed by the society.
- v) **General Observations:**  
a) Specific fund amount shown in the balance sheet was the balance amount available with the society out of the Specific Grant received from the Donor Agencies for specific purpose for the further utilization.  
b) Bad debts are writtenoff to the extent not recoverable.

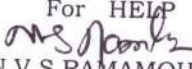
For Narotham Madhav Ramesh  
Chartered Accountants

( R.L.N.Ram Prasad)  
M.No.208659 – Partner



**SOCIETY FOR HELP ENTIRE LOWER & RURAL PEOPLE -HELP**  
**# 2nd LANE , SUJATHA NAGAR, LAWYERPET EXTN., ONGOLE-523002**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2018**

<u>RECEIPTS</u>	SCH	AMOUNT	AMOUNT
<b>Opening Balances</b>			
<b>Cash on Hand</b>			
FCRA		206.50	
General		41,955.85	42,162.35
<b>Cash at Bank</b>			
FCRA		2,327.98	
General		1,095,549.81	1,097,877.79
Donations			
Grants for Project / programmes	A	543,000.00	
Bank intrest		17,953,083.39	
Grants in Kind		74,914.00	
Advances (Adj)		12,000.00	
			57,900.00
<b>PAYMENTS</b>			
Strengthening child protection systems and structures with in the government system in A.P	1		2,161,065.66
SAMRAKSHA Programme Expenses			226,109.62
Observation Home Expenses			487,530.00
Reduction of STI and HIV / AIDS	2		1,087,000.00
GAA Programme Expenses	3		8,423,560.67
Prevention and Reduction of Child trafficking and Child Marriages	4		
Child line Programme Expenses	5		1,772,119.00
Survivors state level meeting			1,064,822.00
ANNAPURNA Project Expenses			130,758.97
Administration Expenses	6		499,937.43
Destination unknown children on move			131,895.28
Training Expenses - Tdh nl			3,570.00
Staff Advances			429,067.00
			127,534.00
Creditors payments			1,028,793.10
<b>Cash &amp; Bank Balances:</b>			
Cash on hand			43,764.25
Cash at bank			2,163,410.55
<b>TOTAL</b>		<b>19,780,937.53</b>	<b>19,780,937.53</b>

For HELP  
  
(N.V.S.RAMAMOHAN)  
Secretary



For NAROTHAM MADHAV & RAMESH  
Chartered Accountants

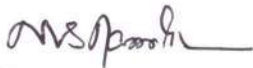
(R L N Rama Prasad)  
Partner M No.208659



**SOCIETY FOR HELP ENTIRE LOWER & RURAL PEOPLE -HELP**  
**# 2nd LANE , SUJATHA NAGAR, LAWYERPET EXTN., ONGOLE-523002**  
**INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH 2018**

<b>by INCOME</b>	<b>SCHEDULE</b>	<b>AMOUNT</b>
" Donations		543,000.00
" Bank Interest		36,331.00
" Donation in Kind		12,000.00
<b>TOTAL</b>		<b>591,331.00</b>
 <b><u>EXPENDITURE</u></b>		
To Administrations Expenses	6	131,895.28
" APSACS Expenses		3,887.00
" Interest return to UNICEF		10,469.00
" UNICEF Admin Expenses		1,810.00
" Excess of Income over Expenditure		443,269.72
<b>TOTAL</b>		<b>591,331.00</b>

For HELP



(N.V.S.RAMAMOCHAN)  
Secretary



For NAROTHAM MADHAV & RAMESH  
Chartered Accountants



(R L N Rama Prasad)  
Partner M.No.208659

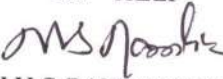


**SOCIETY FOR HELP ENTIRE LOWER & RURAL PEOPLE -HELP**  
**# 2nd LANE , SUJATHA NAGAR, LAWYERPET EXTN., ONGOLE-523002**  
**BALANCE SHEET AS ON 31 ST MARCH 2018**

	Schedule	AMOUNT	AMOUNT
<b>SOURCES OF FUNDS - LIABILITIES</b>			
CAPITAL FUND			
Add: Fixed assests during the year		4,885,931.14	
Add: Excess of Income over Expenditure		441,021.00	
		443,269.72	
Undisbursed Year marked (Specific) fund	7	1,340,309.04	
Sundry Creditors		7,397,463.40	
<b>APPLICATION OF FUNDS (ASSETS)</b>			
Fixed Assets (at cost)	8		4,865,824.00
<b><u>Sundry Debtors</u></b>			
APSACS			176,604.50
Dept of Juvenile Welfare			6,494,628.00
Child line			607,466.00
BCF			184.00
Empower & Excel			28,579.00
Advances			127,534.00
<b><u>Cash &amp; Bank Balances:</u></b>			
Cash on hand			43,764.25
Cash at bank			2,163,410.55
<b>TOTAL</b>		<b>14,507,994.30</b>	<b>14,507,994.30</b>


The Schedules referred above form an integral part of the Balance Sheet.

for and on behalf of

For HELP  
  
(N.V.S.RAMAMOCHAN)  
Secretary



For NAROTHAM MADHAV & RAMESH  
Chartered Accountants

  
(R L N Rama Prasad)  
Partner M.No.208659



**SCHEDULE - A**

**GENERAL**

BCF	
Dept of Juvenile Welfare	533,209.00
UNICEF	1,851,736.00
Letz change	3,000.00
APSACS	1,356,359.00
Ministry of women & children department	
Navajeevan Balabavan	71,068.00
Empower & Excel	
Child line India	1,123,235.00

Total (i)	<u>4,938,607.00</u>
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**FCRA**

Terre dos Hommes - N.L	10,066,087.96
ECPAT	130,758.97
Empower & Excel	656,563.80
Terre dos Hommes -Calcutta	2,161,065.66

Total (ii)	<u>13,014,476.39</u>
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<b>Grand Total (i+ii)</b>	<b><u>17,953,083.39</u></b>
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**SCHEDULE - 1  
STRENGTHENENIG CHILD PROTECTION SYSTEMS AND STRUCTURES WITHIN THE GOVERNMENT  
SYSTEM IN A.P - TDH**

**Improved capacities and functioning of CWCs in 11 Districts of AP**

On-the-job training of CWCs based on SoP	1,502.00
Development, printing and dissemination of 3 Resource Directories	258,750.00
Setting up and running of a hotline service	20,000.00
Improved and integrated care giving services for children in 9 Government Shelter Homes of AP	
Renovation, repairs and equipment of the 9 Shelter Homes	647,150.00
Mentoring of the Shelter Homes Counsellors by an expert	52,000.00
Development of IEC materials	107,000.00
Development & printing of the positive disciplining curriculum	110,800.00
Skill building training for children	157,406.00
Exposure visits to Model shelter homes	164,689.00
Inhouse training of staff Based on minimum standards	15,267.00
Development & printing of staff training manual	56,400.00

Project copendum	142,500.00
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**ADMIN EXPENSES**

Salaries	378,196.00
Stationery & Communication Expesnes	9,939.66
Travelling expenses for staff	15,966.00
Office rent & Maintenance	23,500.00
	<u>2,161,065.66</u>



**SCHEDULE - 2**  
**Reduction of STI & HIV AIDS - APSACS**

<b><u>Programme Delivery</u></b>	
Honorariums	
Travelling Expenses	243,000.00
Development of BCC Material	63,462.00
Documentation	20,000.00
Community events	3,846.00
Advocacy Meetings	3,550.00
Staff review meetings	490.00
	12,770.00
<b><u>Admin Expenses</u></b>	
Office expenses	
Rent Expenses	27,701.00
Travel cost for admin purpose	66,000.00
Annual Maintenance	5,494.00
Salaries	8,691.00
	631,996.00
	<b>1,087,000.00</b>

**SCHEDULE - 3**  
**Girls Advocacy Alliance PROGRAMME - TDH NL**

Salaries	2,767,579.00
Travelling Expenses	318,939.00
Office Expenses	434,236.67
Review meeting Expenses	7,106.00
Organise Awareness events	14,020.00
Capacity Development of religious leaders	15,841.00
Tool kit & Training to youth	45,500.00
Sensitization of NGO's on Gender policies	15,753.00
Research on Evidence on CM & CT	5,457.00
At least one Business case	12,828.00
Dist level meetings with R.L & PRI	13,545.00
Divisional Meetings	11,535.00
Dist level meeting with PRI,CBO's, SHG	7,000.00
Capacity building training on CM,CT, JOVT	21,708.00
Revenue divisional press meet	3,048.00
District level Media meet	8,776.00
Observational days	5,520.00
Divisional level meeting with CMPO's	3,228.00
District level training to Police & judiciary	20,686.00
District level training to CSO's	19,946.00
Meeting with CSO's on C.T & C.M	28,819.00
District level champions	19,570.00
District level training to NGO's	57,804.00
State level medial awards	48,260.00
State level sensitization workshop	82,930.00
State level workshop with Police & Judiciary	154,781.00
Analysis of Gaps and lacuna in the policies	254,120.00
Research study on C.T in A.P	701,878.00
Publication of Reserch studies	100,000.00
Counselancey Charges	25,000.00
Development and printing or IEC	226,100.00
Printing of IEC Material	273,780.00
Develop Media protocol Hand book	118,000.00
State level champions	1,600.00
Young women mela expenses	84,873.00
National level CSO's meeting on CT	208,144.00
State level capacity building to CSO's	109,916.00
Publication of best business cases	35,000.00
Newsletter expenses	89,200.00



**Fixed Assets**

Laptops	
Motor bike	348,750.00
Cellphone	73,071.00
	19,200.00
<b>NETWORK PARTNERS</b>	
RAIDS	529,434.00
HANDS	1,081,079.00
	<b>8,423,560.67</b>

**SCHEDULE 4****Prevention and Reduction of child trafficking and Child marriages - UNICEF**

Salaries	341,067.00
Administration Expenses	102,255.00
Enrol and Support Adolescents	34,500.00
Strengthening the Adolescent Boys & Girls	242,136.00
protection plans based on the above built linkages with social	498,260.00
Empowering the Pimps/brokers	142,519.00
Advocate with the key government partners,	155,668.00
Initiate community led Advocacy with the key government	245,245.00
partners	
Refund of Interest	10,469.00
	<b>1,772,119.00</b>

**SCHEDULE - 5****CHILD LINE PROGRAMME**

Claint related Expenses	33,904.00
Salaries	886,133.00
Travelling Expenses	14,549.00
Administration Expenses	85,271.00
Computer	44,965.00
	<b>1,064,822.00</b>

**SCHEDULE - 6****ADMINSTRATION CHARGES**

Audit fees	3,540.00
Bank charges	35.78
Communication expenses	8,219.00
Driver salary	5,000.00
Electrification	5,844.00
Home expneses	15,237.00
Registration renewal Exp	2,190.00
Staff Requirement	2,587.50
State level Victims meeting	10,340.00
Website Expenses	10,660.00
Travel Reimbersment	2,175.00
Vehicale Repair charges	6,067.00
Watchman Honroriumam	60,000.00
	<b>131,895.28</b>

**SCHEDULE - 7****UNDISBURSED YEAR MAKED FUND**

Letz change	8,691.00
Ministary home affairs	6,742.00
Navajeevan Balabavan	142,316.00
Tdh NL	1,025,933.67
Empower & Excel	156,626.37
	<b>1,340,309.04</b>





**SCHEDULE - 8**  
**FIXED ASSETS (As per Balance sheet)**

Computers	1,423,039.00
Machinery	1,198,452.00
Furniture	368,397.00
Electicals & Fittings	279,454.00
Vehicles for Project	1,490,291.00
Digital Camara	73,620.00
Surgical	32,571.00
<b>Total Fixed Assets ( As per Balance Sheet)</b>	<b><u>4,865,824.00</u></b>

