

FINANCIAL STATEMENT OF ACCOUNT

Justice & Hope

F. y. 2018-19

John & Julian
Chartered Accountants

B-403, Prince Garden, 40, Thambusamy Road,
Kilpauk, Chennai - 600 010.

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To
The Members of
Justice & Hope, Chennai

Report on the Financial Statements:

We have audited the Financial Statements of **Justice & Hope**, No. 10, Mano Apartments, 41 Thambusamy Road, Kilpauk, Chennai – 600 010 ("the Trust"), which comprise of Balance Sheet as at 31st March 2019, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2019 and the notes to the financial statements consisting of summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us,

These Financial Statements of accounts of **Justice & Hope, Chennai** give a true and fair view of the financial position of the Trust as at 31st March 2019 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion:

We have conducted our audit in accordance with 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 Financial Statement* section of our report. We are independent of the "Justice & Hope, Chennai" in accordance with the Code of Ethics issued by the ICAI, and 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.

Responsibilities of Management and those charged with Governance for the Financial Statement:

Management is responsible for the preparation and fair presentation of these financial statements that give a true and fair view of the state of affairs and results of operations 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 these 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 Organization's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statement:

Our objectives are to;

1. Obtain reasonable assurance about whether the financial statements as a whole is 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 Standards on Auditing (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. Identify and assess the risks of material misstatement of these 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.

2. 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 "Fund's" internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.,
4. Evaluate the overall presentation, structure and content of these Financial Statements, including the disclosures, and whether these Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards of Auditing (SA) as prescribed by the Institute of Chartered Accountants of India (ICAI). These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these Financial misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in these Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of these Financial Statements, whether due to fraud or



error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of these Financial Statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of these financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

For John & Julian
Chartered Accountants
(FRN 014859S)



M. John Ravindran
Partner
(Mem. No. 028566)

Place: Chennai
Date: 17.06.2019

NAME JUSTICE & HOPE
ADDRESS No.10, Mano Apartments,
 41, Thambusamy Road, Kilpauk
 Chennai - 600 010
PAN NO AABTJ8247P
12AA REGISTRATION NO. AABTJ8247P/05/16-17/T-0318 dated 08.06.2016
DATE OF FORMATION 22.02.2013
PREVIOUS YEAR ENDED 31.03.2019
ASSESSMENT YEAR 2019-20
ASSESSING OFFICER ADIT(E) - 111

COMPUTATION OF TAXABLE INCOME

Income from Other Sources		
Income as per Income and Expenditure account		
Voluntary Contributions	11,80,702	
Bank Interest	-	11,80,702
<hr/>		
Less: Application of Income u/s 11		
Expenditure as per Income and Expenditure account	12,45,978	
Less: Met out of Accumulated Funds	65,276	
	11,80,702	
Capital Expenditure	-	
	11,80,702	
Amount set apart at 15% of Total Income	1,77,105	13,57,808
Gross Total Income		(1,77,106)
Less: Deduction under chapter VI		-
Total Income		(1,77,106)
Tax thereon		-

For JOHN & JULIAN
 Chartered Accountants
 Firm Reg. No. 014859S


 M. JOHN RAVINDRAN
 Partner, M. No. 028566

JUSTICE & HOPE

No.10, Mano Apartments, 41 Thambusamy Road, Kilpauk, Chennai - 600 010

Receipts and Payments Account for the year ended 31st March 2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Programme Expenses	
Cash in Hand	4,005.00	Project Diya-Programme	
Cash at Bank - HDFC Bank	1,87,707.28	Govt Home for Girls	5,664.00
Cash at Bank - AXIS Bank	8,678.40	Protection Of Minors	70,000.00
		Rehabilitation	16,356.00
Donation Received	11,80,701.80	Staff Training & Development	12,549.00
Loans & Advances		Vigilance Home for Women	99,281.00
TDS	32,000.00	Project Raahat-Programme	
		Domestic Violence	1,22,500.00
		Project Umeed-Programme	
		Child Protection	2,89,997.00
		General Programme	
		Advocacy & Fundraising	18,099.00
		Marketing & Communication	1,02,786.00
		Administration Expenses	
		Admin and Finance Office Salary	3,15,000.00
		Consultation Fee	82,050.00
		Office Maintenance	37,145.00
		Electricity Charges	17,683.00
		Telephone & Internet	14,619.00
		Printing & Stationery	12,807.00
		Staff Welfare	9,607.00
		Travelling & Conveyance	4,157.00
		Postage & Courier	895.00
		Repairs & Maintenance	464.00
		Audit Fee	8,850.00
		IT Filing Fee	2,360.00
		Bank Charges	3,109.30
		Loans & Advances	
		TDS Paid	32,000.00
		Closing Balance:	
		Cash in Hand	3,081.00
		Cash at Bank - HDFC Bank	1,19,964.08
		Cash at Bank - AXIS Bank	12,069.10
TOTAL	14,13,092.48	TOTAL	14,13,092.48

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN
Chartered Accountants
FRN: 014859S



M. John Ravindran
Partner (Mem. No. 028566)

Place: Chennai
Date : 17.06.2019

JUSTICE & HOPE

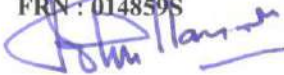
No.10, Mano Apartments, 41 Thambusamy Road, Kilpauk, Chennai - 600 010

Income and Expenditure Account for the year ended 31st March 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Programme Expenses		Donation Received	11,80,701.80
Project Diya-Programme		Excess of Expenditure over Income	80,081.25
Govt Home for Girls	5,664.00		
Protection Of Minors	70,000.00		
Rehabilitation	16,356.00		
Staff Training & Development	12,549.00		
Vigilance Home for Women	99,281.00		
Project Raahat-Programme			
Domestic Violence	1,22,500.00		
Project Umeed-Programme			
Child Protection	2,89,997.00		
General Programme			
Advocacy & Fundraising	18,099.00		
Marketing & Communication	1,02,786.00		
Administration Expenses			
Admin and Finance Office Salary	3,15,000.00		
Consultation Fee	82,050.00		
Office Maintenance	37,145.00		
Electricity Charges	17,683.00		
Telephone & Internet	14,619.00		
Printing & Stationery	12,807.00		
Staff Welfare	9,607.00		
Travelling & Conveyance	4,157.00		
Postage & Courier	895.00		
Repairs & Maintenance	464.00		
Audit Fee	8,850.00		
IT Filing Fee	2,360.00		
Bank Charges	3,109.30		
Depreciation	14,804.75		
TOTAL	12,60,783.05	TOTAL	12,60,783.05

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN
Chartered Accountants
FRN: 014859S





M. John Ravindran
Partner (Mem. No. 028566)

Place: Chennai
Date : 17.06.2019

JUSTICE & HOPE

No.10, Mano Apartments, 41 Thambusamy Road, Kilpauk, Chennai - 600 010
BALANCE SHEET AS AT 31ST MARCH 2019

Value as at 31-Mar-18	LIABILITIES	Value as at 31-Mar-19	Value as at 31-Mar-18	ASSETS	Value as at 31-Mar-19
2,66,570.78	TRUST FUND	1,86,489.53	46,180.10	FIXED ASSETS	31,375.35
	Less: Excess of Expenditure			(As per Schedule Attached)	
				CURRENT ASSETS	
			20,000.00	Rental Advance	20,000.00
			4,005.00	Cash in Hand	3,081.00
			1,87,707.28	Cash at Bank - HDFC Bank	1,19,964.08
			8,678.40	Cash at Bank - AXIS Bank	12,069.10
2,66,570.78	TOTAL	1,86,489.53	2,66,570.78	TOTAL	1,86,489.53

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN

Chartered Accountants

FRN : 014859S



M. John Ravindran

Partner (Mem. No. 028566)

Place: Chennai

Date : 17.06.2019

JUSTICE & HOPE

No.10, Mano Apartments, 41 Thambusamy Road, Kilpauk, Chennai - 600 010

SCHEDULE - FIXED ASSETS

Particulars	Rate	W.D.V as at 31-Mar-18	Additions		Total Value	Depreciation	W.D.V as at 31-Mar-19
			> 182 Days	< 182 Days			
Accounting Software (Tally)	40%	633.60			633.60	253.44	380.16
Laptop	40%	32,147.68			32,147.68	12,859.07	19,288.61
Furniture	10%	6,351.74			6,351.74	635.17	5,716.57
Water Purifier	15%	7,047.08			7,047.08	1,057.06	5,990.02
TOTAL		46,180.10	-	-	46,180.10	14,804.75	31,375.35



NOTES TO BALANCE SHEETS AND INCOME AND EXPENDITURE

Significant Accounting Policies:

a. Basis of accounting and Preparation of Financial Statement:

The Financial Statements are prepared under historical cost convention on cash basis of accounting complying in all material aspects with applicable Accounting Principles and the Accounting Standard generally accepted in India.

b. Revenue Recognition:

Income is recognized on cash basis.

1. All donations are recognized as income and accounted on receipt of donations.

c. Fixed Assets:

Fixed assets are stated at their historical cost of acquisition or construction, less accumulated depreciation. Cost includes all cost incurred to bring the asset to their working condition and location.

d. Depreciation:

Depreciation is provided on written down basis at the rates specified in Schedule of Fixed Assets attached to the Statement of Accounts. Depreciation is provided at 50% of the rate specified in the Schedule of Fixed Assets if they are used for less than 182 days and 100% if the assets are used for more than 182 days.

e. Employee Benefits:

Financial Statements are prepared on cash basis. Retirement benefits to employees will be recognized and accounted in the year they arise.

