



## 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. 124, 2<sup>nd</sup> Street, Asissi Nagar, Madhavaram, Chennai – 600 060 ("the Trust"), which comprise of Balance Sheet as at 31<sup>st</sup> March 2020, the Income & Expenditure account and the Receipts and Payments account for the year ended 31<sup>st</sup> March 2020 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 31<sup>st</sup> March 2020 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:

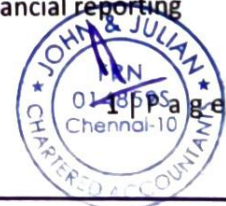
We have conducted our audit in accordance with Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We 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)**

UDIN: 21028566AAAAAV4214

Place: Chennai  
Date: 26-12-2020

**John & Julian**  
Chartered Accountants



B-403, Prince Garden, 40, Thambusamy Road,  
Kilpauk, Chennai TAMILNADU 600010  
Ph. 9444563638, 44-48551833

## FORM NO. 10B

[See Rule 17B]

### Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

I have examined the balance sheet of M/S JUSTICE AND HOPE AABTJ8247P [name and PAN of the trust or institution] as at 31/03/2020 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named trust as at 31/03/2020
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2020

The prescribed particulars are annexed hereto.



For John & Julian  
Chartered Accountants

*(Signature)*  
(John Ravindran Moses)  
Partner

Membership No: 028566  
Registration No: 014859S

Place :Chennai

Date : 26/12/2020

UDIN : 21028566AAAAAW5022

**ANNEXURE  
STATEMENT OF PARTICULARS**

*Application of income for charitable or religious purposes.*

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	<b>1184432</b>
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	<b>No</b>
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	<b>197039</b>
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	<b>No</b>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	<b>0</b>
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	<b>NA</b>
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	<b>No</b>
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	<b>No</b>
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	<b>No</b>
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	<b>No</b>

**II. Application or use of income or property for the benefit of persons referred to in section 13 [3].**

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	<b>NO</b>
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	<b>NO</b>



3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	NO
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the trust during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No



For John & Julian  
Chartered Accountants

(John Ravindran Moses)

Partner

Membership No: 028566

Registration No: 014859S

Place :Chennai

Date : 26/12/2020

UDIN : 21028566AAAAAW5022

## 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. Property, Plant and Equipment:**

Property, plant and equipment 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.



**NAME** JUSTICE & HOPE

**ADDRESS** No. 124, 2nd Street,  
Asissi Nagar, Madhavaram,  
Chennai - 600 060

**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** 31.03.2020

**ASSESSMENT YEAR** 2020-2021

**ASSESSING OFFICER** ADIT(E) - 111

**COMPUTATION OF TAXABLE INCOME**

<b>Income from Other Sources</b>		
Income as per Income and Expenditure account		
Voluntary Contributions	13,13,595	
Bank Interest	-	13,13,595
<b>Less: Application of Income u/s 11</b>		
Expenditure as per Income and Expenditure account	11,54,396	
Capital Expenditure	30,036	
	11,84,432	
<b>Less: Met out of Accumulated Funds</b>		
	-	
	11,84,432	
<b>Less: Disallowance u/s 11 r.w.s 40A(3)</b>		
	-	
	11,84,432	
<b>Less: Disallowance u/s 11 r.w.s 40a(ia) @ 30%</b>	43,660.00	13,098
	11,71,334	
<b>Amount set apart at 15% of Total Income</b>	1,97,039	13,68,373
<b>Gross Total Income</b>		(54,778)
<b>Less: Deduction under chapter VI</b>		-
<b>Total Income</b>		(54,778)
<b>Tax thereon</b>		-

**REFERRED TO IN OUR REPORT OF EVEN DATE**

For JOHN & JULIAN

Chartered Accountants

FRN : 014859S

M. John Ravindran

Partner (Mem. No. 028566)

UDIN: 21028566AAAAAV4214



Place: Chennai

Date : 26-12-2020



**JUSTICE & HOPE**

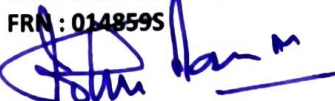
Register Off: No. 124, 2nd Street, Asissi Nagar, Madhavaram, Chennai - 600 060  
Field Off: No.10, Mano Apartments, 41 Thambusamy Road, Kilpauk, Chennai - 600 010

**Receipts and Payments Account for the year ended 31st March 2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b>		<b>Programme Expenses</b>	
Cash in Hand	3,081.00	<b>Project Diya-Programme</b>	
Cash at Bank - HDFC Bank	1,19,964.08	Protection Of Minors	70,298.00
Cash at Bank - AXIS Bank	12,069.10	Meeting & Conference	65,964.00
		Staff Training & Development	2,746.00
Donation Received	13,13,595.00	Vigilance Home for Women	89,977.00
<b>Loans &amp; Advances</b>		<b>Project Raahat-Programme</b>	
TDS Payable	42,000.00	Domestic Violence	2,10,000.00
		<b>Project Umeed-Programme</b>	
		Child Protection	1,40,000.00
		<b>General Programme</b>	
		Advocacy & Fundraising	1,223.00
		<b>Administration Expense</b>	
		Finance and Admin Manager Salary	3,80,000.00
		Consulting Charges	29,500.00
		Electricity Charges	13,983.00
		IT E Filing Fee	2,360.00
		Office Maintenance	53,914.00
		Postage & Courier	590.00
		Audit Fee	11,800.00
		Printing & Stationery	17,020.00
		Repairs & Maintenance	12,618.00
		Staff Welfare	28,950.00
		TDS Filing Charges	3,160.00
		Telephone & Internet	14,471.00
		Travelling & Conveyance	4,819.00
		Bank Charges	1,003.00
		<b>Fixed Assets</b>	
		Furniture	30,036.00
		<b>Loans &amp; Advances</b>	
		TDS Paid	42,000.00
		<b>Closing Balance:</b>	
		Cash in Hand	8,629.00
		Cash at Bank - HDFC Bank	2,44,287.08
		Cash at Bank - AXIS Bank	11,361.10
<b>TOTAL</b>	<b>14,90,709.18</b>	<b>TOTAL</b>	<b>14,90,709.18</b>

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN  
Chartered Accountants  
FRN : 014859S

  
M. John Ravindran  
Partner (Mem. No. 028566)  
UDIN: 21028566AAAAV4214



Place: Chennai  
Date : 26-12-2020

## JUSTICE & HOPE

Register Off: No. 124, 2nd Street, Asissi Nagar, Madhavaram, Chennai - 600 060

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

### Income and Expenditure Account for the year ended 31st March 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>Programme Expenses</b>		Donation Received	13,13,595.00
<b>Project Diya-Programme</b>			
Protection Of Minors	70,298.00		
Meeting & Conference	65,964.00		
Staff Training & Development	2,746.00		
Vigilance Home for Women	89,977.00		
<b>Project Raahat-Programme</b>			
Domestic Violence	2,10,000.00		
<b>Project Umeed-Programme</b>			
Child Protection	1,40,000.00		
<b>General Programme</b>			
Advocacy & Fundraising	1,223.00		
<b>Administration Expense</b>			
Finance and Admin Manager Salary	3,80,000.00		
Consulting Charges	29,500.00		
Electricity Charges	13,983.00		
IT E Filing Fee	2,360.00		
Office Maintenance	53,914.00		
Postage & Courier	590.00		
Audit Fee	11,800.00		
Printing & Stationery	17,020.00		
Repairs & Maintenance	12,618.00		
Staff Welfare	28,950.00		
TDS Filing Charges	3,160.00		
Telephone & Internet	14,471.00		
Travelling & Conveyance	4,819.00		
Bank Charges	1,003.00		
Depreciation	11,289.47		
Excess of Income Over Expenditure	1,47,909.53		
<b>TOTAL</b>	<b>13,13,595.00</b>	<b>TOTAL</b>	<b>13,13,595.00</b>

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN

Chartered Accountants

FRN 0148595



M. John Ravindran

Partner (Mem. No. 028566)

UDIN: 21028566AAAAAV4214



Place: Chennai

Date : 26-12-2020

**JUSTICE & HOPE**

Register Off: No. 124, 2nd Street, Asissi Nagar, Madhavaram, Chennai - 600 060  
Field Off: No.10, Mano Apartments, 41 Thambusamy Road, Kilpauk, Chennai - 600 010

**BALANCE SHEET AS AT 31ST MARCH 2020**

Value as at 31-Mar-19	LIABILITIES	Value as at 31-Mar-20	Value as at 31-Mar-19	ASSETS	Value as at 31-Mar-20
1,86,489.53	<b>TRUST FUND</b>	1,86,489.53	31,375.35	<b>PROPERTY, PLANT &amp; EQUIPMENT</b>	50,121.88
	Add: Excess of Income	<u>1,47,909.53</u>		(As per Schedule Attached)	
			20,000.00	<b>CURRENT ASSETS</b>	20,000.00
			3,081.00	Rental Advance	8,629.00
			1,19,964.08	Cash in Hand	2,44,287.08
			12,069.10	Cash at Bank - HDFC Bank	11,361.10
			12,069.10	Cash at Bank - AXIS Bank	
<b>1,86,489.53</b>	<b>TOTAL</b>	<b>3,34,399.06</b>	<b>1,86,489.53</b>	<b>TOTAL</b>	<b>3,34,399.06</b>

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN

Chartered Accountants

FRN: 0148595



M. John Ravindran

Partner (Mem. No. 028566)

UDIN: 21028566AAAAAV4214

Place: Chennai

Date : 26-12-2020

**JUSTICE & HOPE**

Register Off: No. 124, 2nd Street, Asissi Nagar, Madhavaram, Chennai - 600 060  
Field Off: No.10, Mano Apartments, 41 Thambusamy Road, Kilpauk, Chennai - 600 010

**SCHEDULE - PROPERTY, PLANT AND EQUIPMENT**

Particulars	Rate	W.D.V as at		Additions		Total Value	Depreciation	W.D.V as at 31-Mar-20
		31-Mar-19		> 182 Days	< 182 Days			
Accounting Software (Tally)	40%	380.16				380.16	152.06	228.10
Laptop	40%	19,288.61				19,288.61	7,715.44	11,573.17
Furniture	10%	5,716.56		9,000.00	21,036.00	35,752.56	2,523.46	33,229.10
Water Purifier	15%	5,990.02				5,990.02	898.50	5,091.52
<b>TOTAL</b>		<b>31,375.35</b>		<b>9,000.00</b>	<b>21,036.00</b>	<b>61,411.35</b>	<b>11,289.47</b>	<b>50,121.88</b>

