



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, 2nd Street, Asissi Nagar, Madhavaram, Chennai – 600 060 ("the Trust"), which comprise of Balance Sheet as at 31st March 2021, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2021 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 2021 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)**
John Ravindran

**M. John Ravindran
Partner
(Mem. No. 028566)
UDIN: 21028566AAAAJR2175**

Place: Chennai
Date: 15.10.2021

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 31.03.2021

ASSESSMENT YEAR 2021-2022

ASSESSING OFFICER ADIT(E) - 111

COMPUTATION OF TAXABLE INCOME

Income from Other Sources		
Income as per Income and Expenditure account		
Voluntary Contributions	30,56,819	
Bank Interest	5,364	30,62,183
<hr/>		
Less: Application of Income u/s 11		
Expenditure as per Income and Expenditure a/c	26,72,965	
Capital Expenditure	3,139	
	26,76,104	
<hr/>		
Less: Met out of Accumulated Funds	-	
	26,76,104	
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Less: Disallowance u/s 11 r.w.s 40A(3)	-	
	26,76,104	
<hr/>		
Less: Disallowance u/s 11 r.w.s 40a(ia) @ 30%	-	
	26,76,104	
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Amount set apart at 15% of Total Income	4,59,327	31,35,431
Gross Total Income		(73,248)
Less: Deduction under chapter VI		-
Total Income		(73,248)
Tax thereon		-

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN
Chartered Accountants
FRN - 014859S

M. John Ravindran
Partner (Mem. No. 028566)
UDIN: 21028566AAAAJR2175



Place: Chennai
Date : 15-10-2021

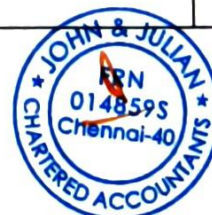
JUSTICE & HOPE

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 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Programme Expenses	
Cash in Hand	8,629.00	Project Diya - Programme	
Cash at Bank - HDFC Bank	2,44,287.08	Community Case Wokers Repat Travel Setup	27,736.00
Cash at Bank - AXIS Bank	11,361.10	Counselling / Case Workers Lead	
		Awarness / Community Training	22,466.00
Donation Received	12,98,949.62	Group Expenses for Govt Home & Vigilance Home	663.00
Donation for Covid-19	17,16,869.67	Home Study by Counselor and Case Worker	861.00
Donation for Unnathi	41,000.00	Protection Of Minors	87,500.00
		Re-Vist and Re-Evaluation Expenses	134.00
Bank Interest	5,364.00	Support for Beneficiary Education / Training	49,241.00
Loans & Advances		Vigilance Home for Women	2,31,663.00
TDS Payable	11,050.00	Project Ummeed - Programme	
		Child Protection	64,166.00
		Domestic Voilence	43,100.00
		Project - Unnathi Programme	
		Counselors & Caseworkers Lead	
		Awareness / Community Training	2,36,668.00
		Medical Expenses	22,900.00
		Travelling and Conveyamce	4,266.00
		Wheel Chair	27,690.00
		Project - Covid-19	
		Blankets	29,050.00
		Food Expenses	9,84,143.00
		Medicines	87,581.00
		PPE Kit Covid 19	10,300.00
		Renovation for Covid Affected Victim	72,004.00
		Travel & Conveyance	34,866.00
		Volunteers Honorarium	37,500.00
		General Programme	
		Staff Training & Development	17,402.00
		Administration Expense	
		Finance and Admin Manager Salary	3,60,000.00
		Electricity Charges	8,057.00
		Office Maintanence	44,680.00
		Postage & Courier	1,490.00
		Printing & Stationary	14,019.00
		Audit Fee	14,750.00
		Staff Medical Expenses	7,169.00
		Staff Medical Insurance	93,321.00
		TDS Filing Charges	2,940.00
		Telephone & Internet	20,485.83
		Travel and Conveyance	8,277.00
		Web Domin Charges	5,758.00
		Bank Charges	118.00
		Property, Plant and Equipment	
		Shrudder	3,139.00



JUSTICE & HOPE

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Receipts and Payments Account for the year ended 31st March 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		Loans & Advances	
		TDS Paid	11,050.00
		Closing Balance:	
		Cash in Hand	1,753.17
		Cash at Bank - HDFC Bank	80,203.70
		Cash at Bank - RBL Bank	5,57,156.67
		Cash at Bank - AXIS Bank	11,243.10
TOTAL	33,37,510.47	TOTAL	33,37,510.47

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN
Chartered Accountants
FRN: 014859S



M. John Ravindran
Partner (Mem. No. 028566)
UDIN: 21028566AAAAJR2175

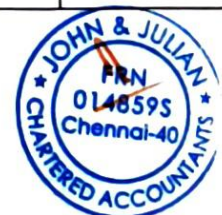
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Field Off: No.10, Mano Apartments, 41 Thambusamy Road, Kilpauk, Chennai - 600 010

Income and Expenditure Account for the year ended 31st March 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Programme Expenses		Donation Received	12,98,949.62
Project Diya - Programme		Donation for Covid-19	17,16,869.67
Community Case Wokers Repat Travel Setup	27,736.00	Donation for Unnathi	41,000.00
Counselling / Case Workers Lead		Bank Interest	5,364.00
Awareness / Community Training	22,466.00		
Group Expenses for Govt Home & Vigilance Home	663.00		
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Project Umneed - Programme			
Child Protection	64,166.00		
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Project - Unnathi Programme			
Counselors & Caseworkers Lead			
Awareness / Community Training	2,36,668.00		
Medical Expenses	22,900.00		
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Staff Training & Development	17,402.00		
Administration Expense			
Finance and Admin Manager Salary	3,60,000.00		
Electricity Charges	8,057.00		
Office Maintenance	44,680.00		
Postage & Courier	1,490.00		
Printing & Stationary	14,019.00		
Audit Fee	14,750.00		
Staff Medical Expenses	7,169.00		
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TDS Filing Charges	2,940.00		
Telephone & Internet	20,485.83		
Travel and Conveyance	8,277.00		
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Bank Charges	118.00		



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

Income and Expenditure Account for the year ended 31st March 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Depreciation	9,277.99		
Excess of Income Over Expenditure	3,79,940.47		
TOTAL	30,62,183.29	TOTAL	30,62,183.29

REFERRED TO IN OUR REPORT OF EVEN DATE

For JOHN & JULIAN

Chartered Accountants

FRN : 014859S

M. John Ravindran

Partner (Mem. No. 028566)

UDIN: 21028566AAAAJR2175



Place: Chennai

Date : 15-10-2021

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 2021

Value as at 31-Mar-20	LIABILITIES	Value as at 31-Mar-21	Value as at 31-Mar-20	ASSETS	Value as at 31-Mar-21
3,34,399.06	TRUST FUND Add: Excess of Income	7,14,339.53	50,121.88	PROPERTY, PLANT & EQUIPMENT (As per Schedule Attached)	43,982.89
			20,000.00	CURRENT ASSETS	20,000.00
			8,629.00	Rental Advance	1,753.17
			2,44,287.08	Cash in Hand	80,203.70
			-	Cash at Bank - HDFC Bank	5,57,156.67
			11,361.10	Cash at Bank - RBL Bank	11,243.10
3,34,399.06	TOTAL	7,14,339.53	3,34,399.06	TOTAL	7,14,339.53

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SCHEDULE - PROPERTY, PLANT AND EQUIPMENT

Particulars	Rate	W.D.V as at 31-Mar-20	Additions		Total Value	Depreciation	W.D.V as at 31-Mar-21
			> 182 Days	< 182 Days			
Accounting Software (Tally)	40%	228.10			228.10	91.24	136.86
Laptop	40%	11,573.17			11,573.17	4,629.27	6,943.90
Furniture	10%	33,229.10			33,229.10	3,322.91	29,906.19
Shrudder	15%		3,139.00		3,139.00	470.85	2,668.15
Water Purifier	15%	5,091.51			5,091.51	763.73	4,327.78
TOTAL		50,121.88	3,139.00	-	53,260.88	9,277.99	43,982.89



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. Foreign Currency Transactions:

Foreign currency transactions are accounted for at the exchange rates prevailing at the date of the transaction.

d. 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.

e. 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.

f. Employee Benefits:

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

