



INDEPENDENT AUDITOR'S REPORT

To the members of
Aman, Almora, Uttarakhand

Report on the Financial Statements

We have audited the attached Balance Sheet of Aman, Almora, Uttarakhand as at 31st March, 2014, the Statement of Receipt & Payment and Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility For The Financial Statements

Management is responsible for the preparation of these financial statements that give a true & fair view of the financial position & financial performance in accordance with accounting standards generally accepted in India. This responsibility includes the design, implementation & maintenance of internal control relevant to the preparation & presentation of the financial statements that give a true & fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in India. Those 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.

Opinion

We also 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 the law, have been kept, so far as appears from our examination of those books.



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- c) The Balance Sheet and the statement of Receipt & Payment and Income & Expenditure Account dealt with by this report are in agreement with the books of account.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the significant Accounting Policies and other notes thereon give the information required & in the manner so required, and present a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) In so far as it relates to Balance Sheet, of the state of affairs of the society as at 31st March, 2014;
- (ii) In so far as it relates to the statement of Income & Expenditure Account, the surplus of the society for the year ended on that date; and

Dated **01 JUL 2014**
Place : Haldwani



For Bahuguna & Associates

Firm Regn. No. 016796C

Chartered Accountants

R.K. Bahuguna

Proprietor

Membership No. 074151

FOR AMAN

(Raghu Tewari)
Managing Trustee

AMAN, ALMORA, UTTARAKHAND
CONSOLIDATED

Balance sheet as at 31 March 2014

	Note	Amount in Rs. March 31, 2014	Amount in Rs. March 31, 2013
SOURCES OF FUNDS			
Capital Fund	1	7,86,500.00	6,27,686.00
		<u>7,86,500.00</u>	<u>6,27,686.00</u>
Reserve & Surplus			
Grant Utilises for Fixed Assets (Local A/c)	2	1,63,605.00	1,63,605.00
Grant utilised for Fixed Assets (FCRA)		10,60,599.00	10,60,599.00
		<u>12,24,204.00</u>	<u>12,24,204.00</u>
Loan funds			
Secured loans		-	-
		<u>-</u>	<u>-</u>
		<u>20,10,704.00</u>	<u>18,51,890.00</u>
APPLICATION OF FUNDS			
Fixed assets	2	12,24,204.00	12,24,204.00
		<u>12,24,204.00</u>	<u>12,24,204.00</u>
Investments			
		-	-
Current assets, loans and advances			
Cash and bank balances	3	11,29,913.95	9,79,364.00
Fixed Deposites		6,00,000.00	
Accrued Interest		29,220.00	
Loans and advances		-	-
Sundry Advances		-	-
		<u>17,59,133.95</u>	<u>9,79,364.00</u>
Less : Current liabilities and provisions			
Current liabilities	4	9,72,633.95	3,51,678.00
Provisions		-	-
		<u>9,72,633.95</u>	<u>3,51,678.00</u>
Net current assets		<u>7,86,500.00</u>	<u>6,27,686.00</u>
		<u>20,10,704.00</u>	<u>18,51,890.00</u>

Significant accounting policies

Notes to the financial statements

The notes referred to above form an integral part of the financial statements

As per our report of even date

For Bahuguna & Associates

Firm's registration number- 016796C

Chartered Accountants

R.K. Bahuguna

Proprietor

Membership no. 074151

Haldwani

July 1, 2014



On behalf of Aman, Almora

Raghu Tewari
(Managing Trustee)

AMAN, ALMORA, UTTARAKHAND
 CONSOLIDATED
 Income & Expenditure account for the year ended 31 March 2014

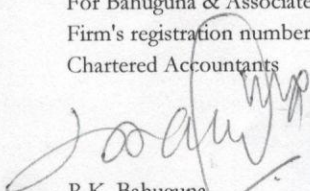
	Note	Amount in Rs. March 31, 2014	Amount in Rs. March 31, 2013
INCOME			
Income	5	53,46,772.85	31,39,721.10
		<u>53,46,772.85</u>	<u>31,39,721.10</u>
EXPENDITURE			
Administrative expenses	6	3,11,104.00	2,23,477.00
Programme Costs	7	38,87,238.90	24,72,176.10
Financial charges	8	482.00	990.00
Auditors remuneration	9	16,500.00	11,335.00
		<u>42,15,324.90</u>	<u>27,07,978.10</u>
Excess of Income over expenditure Transfet to Capital Fund A/c		<u>1,58,814.00</u>	<u>80,065.00</u>
Grant Unutilized		<u>9,72,633.95</u>	<u>3,51,678.00</u>

Significant accounting policies
 Notes to the financial statements

The notes referred to above form an integral part of the financial statements

As per our report of even date
 For Bahuguna & Associates
 Firm's registration number- 016796C
 Chartered Accountants

On behalf of Aman, Almora


 R.K. Bahuguna
 Proprietor
 Membership no. 074151



Raghu Tewari
 (Managing Trustee)

Haldwani
 July 1, 2014

AMAN, ALMORA, UTTARAKHAND

CONSOLIDATED

Receipt & Payment account for the year ended 31 March 2014

RECEIPTS	Note	Amount in Rs. March 31, 2014	Amount in Rs. March 31, 2013
Opening Balance			
Cash in hand			
Local Account		176.00	987.00
FCRA Account		370.00	406.00
Balance with banks in:			
Savings accounts			
State Bank of India, Almora		627,510.00	546,634.00
FCRA-Canara Bank		351,308.00	442,743.63
Grant Received From-			
TDH, PUNE (Phase I)		487,500.00	487,500.00
TDH-BMZ, PUNE (Phase II)		351,000.00	
LIBRARY		340,154.64	734,494.02
VOC-TRAS, Canada		1,102,570.53	927,046.12
TRAS, Immediate Relief		592,195.08	
VOC-GIH Canada		327,145.00	129,750.00
CGP, Peal Madurai		-	75,000.00
INSAF, New Delhi		200,000.00	229,000.00
TDH, Immediate Relief		750,000.00	
TDH- Germany		623,759.60	
Interest		29,440.00	30,791.33
Indian Account			
Donation received		162,110.00	82,990.00
		5,945,238.85	3,687,342.10

PAYMENTS

FCRA

INSAF, Delhi

Programme Cost

State Committee meeting	23,907.00	67,938.00
Campaigning & Networking	18,337.00	2,748.00
Meeting and Conference	70,574.00	60,554.00
Participate in National Programme	18,165.00	49,770.00
Programme staff cost	49,000.00	54,000.00

State support organisation Cost

Communication, printing and stationary	1,639.00	12,449.00
Office Rent	20,700.00	13,000.00
Bank Charges	-	202.00
Audit Expenses	-	1,335.00

TDH,Pune(Phase I)

Village resource mapping (Rs.2500 per village *12 Villages)	-	30,000.00
Formation and strengthening the women Groups	6,570.00	13,680.00
- Regular meetings with women groups (Rs 200*10Meeting*12Villages)	18,840.00	
- Material for women Groups (Rs.1200*12 groups)	-	
Trainings and capacity building program (1 training)	-	7,643.00
- Food expenses (Rs.200 per person * 36 persons * 1no)	-	2,180.00
- Travel (Rs.50 per person * 36 persons)	-	1,530.00
- Stationery for training	-	
Farmer support centers	14,400.00	14,400.00
Compost pit (Rs.2400 /pit/village * 12 villages)	24,000.00	
Chhal (Rs 4000 *6 chhals)	40,000.00	
Seed bank (Rs 8,000/bank * 5 Banks)	7,270.00	
Training on sustainable agriculture (Rs.200*50 members)	-	
Ecological Campaign and Green Club	-	
Sensitisation of Panchayat representatives on ecology	-	
Capacity Building of People's Representatives	-	21,960.00
Lodging expenses (Rs.200 * 30 persons * 3 days)	-	



Travel (Rs.150/person *30 persons)	-	4,320.00
Learning materials & stationary (Rs.100/person *30 persons)	-	3,000.00
Resource persons (Rs.1500 per person *3 persons)	-	4,500.00
Meeting with Panchayat Representatives	6,905.00	
Green Club village level activities [@Rs.2000*12 village]	26,140.00	3,265.00
Green Club festival	4,559.00	
- Refreshment [@Rs.50*100 Children]	7,148.00	
- Tent and mike	9,410.00	
- Travel [@Rs.70*100 Children]	8,295.00	
- Exhibition and prize		
Youth Club Activities		16,729.00
- Lodging & boarding (Rs 200/child * 36 Children *3 days)	-	4,500.00
- Travel (Rs 100 *36 children)	-	6,000.00
- Hall expenses, LCD charges (Rs 2000/day *3days)	-	3,332.00
- Learning material & stationary (Rs 100 per ch *36 children)	-	5,000.00
- Resource person (Rs 1500/person * 3 persons)	-	
Awareness campaign on Ecological child rights	12,686.00	
Campaign activities [meetings,etc] Rs. 1000 x 12 villages	7,500.00	
Poster publication and dissemination	5,933.00	12,140.00
Staff Capacity Building		
Personnel costs	52,500.00	45,000.00
Part salary project Manager (Rs 7500 x 13 months)	77,000.00	66,000.00
Part salary Programme Coordinator Rs 11000 x 13 months	38,500.00	33,000.00
Salary for women Facilitator Rs 5500 x 13 months	52,500.00	45,000.00
Part salary Accountant Rs 7500 x 13 months	17,500.00	15,000.00
Honarium part time youth motivator Rs 2500x 13 months	38,500.00	33,000.00
Salary for Children Facilitator Rs.5500 x 13 months		
Administrative Expenses	13,882.00	20,563.00
Communication - post, telephone & Stationary Rs 3000 per month	26,429.00	24,880.00
Travel expenses Rs 4500 per month	10,800.00	10,800.00
Field office rent Rs 1800 per month	5,000.00	
Audit Expenses	995.00	2,386.00
Miscellaneous		
TDH, Germany		
Strengthening the women Groups	10,705.00	
- Regular meetings with women groups (Rs 200*10Meeting*12Villages)		
Trainings and capacity building program (1 training)	2,185.00	
-Meeting Expenses	7,402.00	
Green Club village level activities [@Rs.2000*12 village]		
State level youth Network	5,551.00	
-Staff Capacity Building		
Personnel costs	24,750.00	
-Part salary project Manager	48,400.00	
-Part salary Programme Coordinator	24,000.00	
-Salary for women Facilitator	25,596.00	
-Part salary Accountant	12,000.00	
-Honarium part time youth motivator	24,000.00	
-Salary for Children Facilitator		
Administrative Expenses	5,271.00	
-Communication - post, telephone & Stationary	15,190.00	
-Travel expenses	6,000.00	
-Field office rent		
Voice of Children-TRAS		
Programme Cost		
Education Programme	210,544.00	244,326.00
Children & women education programme	24,000.00	
Publication of Children Newspaper	16,000.00	20,620.00
Meeting and conference	46,685.00	41,208.00
Capacity building of Staff	56,000.00	19,360.00
Programme Coordination & Monitoring		
Awareness Meeting on Female Festiside		4,514.00
Campaign on RTE		
Dir. Exp.	455,210.90	384,082.10
Vimarsh Programme	94,700.00	66,700.00
Programme staff cost		
Administrative Cost	13,090.00	16,769.00
-Communication	8,826.00	15,409.00
-Travelling	270.00	338.00
-Bank charges		
-Admin Exp. GHI		
-Coordination office rent	39,000.00	39,000.00
Grant from TRAS-Immediate Relief		
Programme		
Immediate Relief Programme	88,668.00	
-Distribution of Dry Ration	62,604.00	
-Clothing		



-Bedding	18,908.00
-Utensils & storage box	36,503.00
-Shelter	15,583.00
-Children support relief material	23,030.00
-Godam charges for relief Material	4,400.00
-Transportation Costs	32,681.00
Disaster preparedness and Risk Redu.Programme	24,375.00
-Search and Rescue Training	3,880.00
-Awareness meeting with woman group	
Direct Exps.	132,255.00
-VIMARSH Programme	27,289.00
-Volunteers cost lump sump	10,000.00
-Coordination Exps.	
Administrative Costs	4,630.00
-Communication & Banner etc	26,980.00
-Coordination Office Rent	4,030.00
-Travel for Coordination	

CGP- Peal Madurai

Programme Cost

Strenthening CGP Network	-	84,000.00
CGP State programme	-	35,378.00

Administrative Exps.

Bank Charges	-	112.00
Hospitality & Staff Wellfare	-	6,644.00
Coordination Office Rent& office suplies	-	18,572.00
Communication	-	540.00
Repair & Maintenance	-	10,694.00
Local Travel	-	3,460.00

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Programme Cost

Community Libraries	82,883.00	172,207.00
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Dir. Exp.

Vimarsh Programme	169,928.00	364,000.00
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Programme staff cost

	72,500.00	108,000.00
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Admin Exps.

Communication and Stationary	-	1,195.00
Travel	1,270.00	12,991.00
Office rent	-	6,500.00
Accounting and Audit Fee	-	6,000.00
Bank Charges	-	169.00

GHI-Canada

Programme Cost

Water testing and camaign	94,473.00	85,304.00
Staff capcity building Workshop	55,029.00	45,950.00

Dir Exps

VIMARSH Programme	126,500.00	
Programme Coordination & Monitoring	22,000.00	20,000.00

Admin Exps.

Bank Charges	-	169.00
Communication and Stationary	10,450.00	2,700.00
Coordination office rent	13,000.00	
Audit Exps	7,000.00	
Traveling	-	2,000.00

TDH, Pune (Phase II)

Programme Cost

Formation and Strenthening the women group	32,245.00	-
Ecological Campaign	30,870.00	-
Farmer support centre	5,826.00	-
Youth Green Club	54,592.00	-
State Convetion	65,614.00	-
Staff Capacity Building	1,910.00	-
	118,500.00	-

Personnel (Staff Salaries and Benefits)

Administrative Cost

Communication-Post, Telephone, Stationery	7,786.00	-
Travel Expenses	23,757.00	-
Field office rent	5,400.00	-
Audit Expenses	4,500.00	-

TDH, Immediate Relief

Programme Cost

Distribution of Dry Ration	153,964.00	-
Clothing	114,968.00	-
Bedding	99,407.00	-



Utensils	95,174.00	-
Shelter	89,774.00	-
Medicine kit for villages	3,534.00	-
Sanitation and hygiene kit	19,345.00	-
Child Centered Education support prog.	30,825.00	-
Transportation Costs	46,900.00	-
Personnel Expenses		
Volunteers cost lump sump	47,675.00	-
Coordination, refreshment for personnel, exps.	20,500.00	-
Administrative Costs		
Bank Charges	112.00	-
Communication	4,468.00	-
Audit & Documnetation	8,259.00	-
Travel for Coordination	15,095.00	-
Oxfam, Delhi		
Stock Taking on RTE		
Travel (25 participants)	-	33,181.00
Lodging of 25 persons	-	4,100.00
Tea & Snacks & Water	-	2,390.00
Breakfast and lunch for Outstation Participants	-	6,764.00
Study on RTE	-	23,000.00
Strategy, organisation building & programme planning Meeting	-	26,949.00
State Report Card 2013		
Venue expense	-	5,000.00
Travel for 13 persons	-	15,573.00
Lodging and boarding expense	-	5,400.00
Food expense	-	6,342.00
Stationary and resource material	-	4,000.00
Data gathering & report preparation Exps.	-	17,639.00
Audit fee and accountintg	-	4,000.00
India Account		
Office Rent	6,900.00	2,200.00
Misc. Exp	-	725.00
Electricity Bills	2,971.00	-
Fuel & Vechile Maintenance	2,745.00	-
Garage Rent	19,800.00	-
Staff Welfare	-	-
Bank Interest	100.00	-
FDR	6,00,000.00	-
Closing Balance		
Cash in hand		
Local Account	330.00	176.00
FCRA Account	956.00	370.00
Balance with banks in:		
Savings accounts		
State Bank of India,Almora	1,56,950.00	6,27,510.00
FCRA-Canara Bank	9,71,677.95	3,51,308.00
	59,45,238.85	36,87,342.10
	-	-

Significant accounting policies

Notes to the financial statements

20

The notes referred to above form an integral part of the financial statements

As per our report of even date

For Bahuguna & Associates

Firm's registration number-016796C

Chartered Accountants

R.K. Bahuguna

Proprietor

Membership no. 074151

Haldwani

July 1, 2014



On behalf of Aman, Almora

Raghu Tewari
(Managing Trustee)

AMAN, ALMORA, UTTARAKHAND

Schedules forming part of the financial statements for the year ended 31 March 2014

NOTE 1: CAPITAL FUND

	Amount in Rs. March 31, 2014	Amount in Rs. March 31, 2013
Opening Balance	627,686.00	547,621.00
Add: Excess of Income over Expenditure	158,814.00	80,065.00
	<u>786,500.00</u>	<u>627,686.00</u>

NOTE 2: FIXED ASSETS

	Amount in Rs. March 31, 2014	Amount in Rs. March 31, 2013
Local A/c		
Computer	85,310.00	85,310.00
Photocopy Machine	78,295.00	78,295.00
FCRA		
Furniture & fixture	15,655.00	15,655.00
Vehicle	772,320.00	772,320.00
Office Equipment	96,708.00	96,708.00
Furniture & Fixture	52,736.00	52,736.00
Electrical Equipment	67,280.00	67,280.00
Computer	55,900.00	55,900.00
	<u>1,224,204.00</u>	<u>1,224,204.00</u>

NOTE 3: CASH AND BANK BALANCES

	Amount in Rs. March 31, 2014	Amount in Rs. March 31, 2013
Cash in hand		
Local Account	330.00	176.00
FCRA Account	956.00	370.00
Balance with banks in:		
Savings accounts		
State Bank of India, Almora	156,950.00	627,510.00
FCRA-Canara Bank	971,677.95	351,308.00
	<u>1,129,913.95</u>	<u>979,364.00</u>

NOTE 4: CURRENT LIABILITIES & PROVISION

	Amount in Rs. March 31, 2013	Amount in Rs. March 31, 2013
FCRA		
Unutilised Grant		
TRAS-VOC	390,144.61	241,296.98
TRAS-LIBRARIES	86,706.66	69,460.02
TDH, PUNE	-	40,921.00
TDH, Germany	416,415.60	-
TRAS- Relief	79,367.08	-
INSAF -DELHI	-	-
OXFAME-DELHI	-	-
	<u>972,633.95</u>	<u>351,678.00</u>



AMAN, ALMORA, UTTARAKHAND

Schedules forming part of the financial statements for the year ended 31 March 2014

NOTE 5 : Income

	Amount in Rs. March 31, 2014	Amount in Rs. March 31, 2013
Indian Account		
Donation	111,500.00	79,750.00
ISI Grant	45,540.00	
Misc receipt	5,070.00	3,240.00
Accrued Interest	29,220.00	
	<u>191,330.00</u>	<u>82,990.00</u>
FCRA Account		
Grant from TDH,Pune(Phase I)		
Opening balance	40,921.00	
Add: Received during the year	487,500.00	487,500.00
: Interest Received	4,841.00	3,229.00
	<u>533,262.00</u>	<u>490,729.00</u>
FCRA Account		
Grant from TDH-Germany		
Opening balance	-	-
Add: Received during the year	623,759.60	-
: Interest Received	3,706.00	-
	<u>627,465.60</u>	<u>-</u>
Grant from TDH,Pune(Phase II)		
Opening balance	-	-
Add: Received during the year	351,000.00	-
: Interest Received	-	-
	<u>351,000.00</u>	<u>-</u>
TDH,-Immediate Relief		
Opening balance	-	-
Add: Received during the year	750,000.00	-
: Interest Received	-	-
	<u>750,000.00</u>	<u>-</u>
Grant from TRAS-Libraries		
Opening balance	69,460.02	-
Add: Received during the year	340,154.64	734,494.02
: Interest Received	3,673.00	6,028.00
	<u>413,287.66</u>	<u>740,522.02</u>
Grant from Oxfam, Lucknow		
Opening balance	-	151,109.00
Add: Received during the year	-	3,229.00
: Interest Received	-	-
	<u>-</u>	<u>154,338.00</u>
Grant from Voice of Children-TRAS		
Opening balance	241,296.98	160,325.63
Add: Trf from GHI during the year	-	26,373.00
Add: Received during the year	1,102,570.53	927,046.12
: Interest Received	10,603.00	6,251.33
	<u>1,354,470.51</u>	<u>1,119,996.08</u>
Grant from TRAS- Immediate Relief		
Opening balance	-	-
Add: Received during the year	592,195.08	-
: Interest Received	2,988.00	-
	<u>595,183.08</u>	<u>-</u>
Grant from GHI-Canada		
Opening balance	-	26,373.00
Less: Trf to TRAS-VOC	-	26,373.00
Add: Received during the year	327,145.00	129,750.00
: Interest Received	1,307.00	-
	<u>328,452.00</u>	<u>129,750.00</u>



Grant from INSAF, Delhi

Opening balance	-	26,969.00
Add: Received during the year	200,000.00	229,000.00
: Interest Received	2,322.00	6,027.00
	<u>202,322.00</u>	<u>261,996.00</u>

Grant from CGP-Peal Madurai

Opening balance	-	78,373.00
Add: Received during the year	-	75,000.00
: Interest Received	-	6,027.00
	<u>-</u>	<u>159,400.00</u>
	<u>5,346,772.85</u>	<u>3,139,721.10</u>

NOTE 6 : Administrative Cost

	Amount in Rs. March 31, 2014	Amount in Rs. March 31, 2013
Communication(phone, fax, stationary, postage & courier)	61,216.00	54,216.00
Travelling	97,342.00	58,740.00
Office Rent & office supplies	151,551.00	90,072.00
Staff welfare & hospitality	-	6,644.00
Repaire & Maintenance	-	10,694.00
Miscellancus	995.00	3,111.00
	<u>311,104.00</u>	<u>223,477.00</u>

NOTE 7 : Programme Costs

	Amount in Rs. March 31, 2014	Amount in Rs. March 31, 2013
Village Resource Mapping	-	30,000.00
Formation and Strenthening the women group	68,360.00	25,033.00
Farmer Support Centre	93,681.00	14,400.00
Ecological Campaign & Green Club	-	72,606.00
Campaign and Networking on RTE & NRM	-	7,262.00
State meeting, Consultation & Workshop	89,521.00	172,751.00
Meeting and conferences	86,574.00	144,438.00
Children and women Education Programme	210,544.00	244,326.00
Women Health Programme	94,473.00	85,304.00
Community Liabraries	82,883.00	172,207.00
Strenthening Climate Change Network (CGP)	-	84,000.00
Documentation & data Gathering	-	17,639.00
Participate in National Programme	18,165.00	49,770.00
Programme monitoring & coordination	183,464.00	39,360.00
Dir Expns. VIMARSH Programme	883,893.90	748,082.10
Staff Capacity Building Programme	115,108.00	99,298.00
Programme Staff Salaries & Benefits	769,946.00	465,700.00
Campaign and Networking	56,112.00	
Youth Green Club Activites	137,732.00	
Immediate Relief Programme	936,268.00	
Disater Preparedness and Risk Red. Program	28,255.00	
Documentation & Publication	32,259.00	
	<u>3,887,238.90</u>	<u>2,472,176.10</u>

NOTE 8: FINANCIAL CHARGES**Interest**

- Bank & other Charges	482.00	990.00
	<u>482.00</u>	<u>990.00</u>

NOTE 9 : AUDITORS' REMUNERATION

	Amount in Rs. March 31, 2013	Amount in Rs. March 31, 2012
Audit Fee & Expenses	16,500.00	11,335.00
	<u>16,500.00</u>	<u>11,335.00</u>

