



AASA AND ASSOCIATES

CHARTERED ACCOUNTANTS

To

The president / Secretary
HUMAN RIGHTS COUNCIL
Regd No: 986/99
D.No : 10-36-4, Ramnagar
Visakhapatnam
Andhra Pradesh-530002

We have examined the Balance Sheet as at 31-03-2023 and the Income and Expenditure Account and Receipts and Payment Account for the period beginning from 01-04-2022 to ending on 31-03-2023 attached herewith, of **Society of HUMAN RIGHTS COUNCIL Regd No : 986/99, D.No : 10-36-4, Ramnagar , Visakhapatnam, Andhra Pradesh – 530002.**

Management's Responsibility for the Financial Statements

Management of Human Rights Council are responsible for maintenance of adequate accounting records with respect to the preparation of these financial statements that gives a true and fair view of the financial position , financial performance, in accordance with the Societies Registration Act, 1860.

This responsibility also includes selection and application of appropriate accounting policies; making judgments and estimations that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and preparation of the financial statements that are free from material misstatement, whether due to fraud or error.



FCA Srikanth Tangudu,

9-41-24, Netajinagar, Pitapuram Colony, Maddilapalem, Visakhapatnam - 530 003. Cell : 8142594343



AASA AND ASSOCIATES

CHARTERED ACCOUNTANTS

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedure to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor consider internal financial control relevant to the Societies preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and reasonableness of accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid accounts and financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- The Balance Sheet, read with notes thereon is a full and fair balance sheet containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Society as on 31st March 2023 in conformity with accounting principles generally accepted in India.
- The Income and Expenditure Account, read with the notes thereon shows a true balance of excess income over expenditure, in conformity with accounting principles generally accepted in India for the year covered by the account.

FCA Srikanth Tangudu,

9-41-24, Netajinagar, Pitapuram Colony, Maddilapalem, Visakhapatnam - 530 003 - Cell : 8142594343





AASA AND ASSOCIATES

CHARTERED ACCOUNTANTS

- In case of the Receipts and Payments Account of the Receipts and Payments for the year ended 31.03.2023.
- In Our opinion, the aforesaid financial statements comply with accounting standards to the extent applicable to the society and
- In Our opinion, the society has utilized the proceeds of the Donations/Grants only for the purposes for which it was received.

Report on Other Legal and Regulatory Requirements

With respect to other matters to be included in Auditor's Report, in our opinion and to the best of our information and according to the explanations given to us:

- There is no pending litigations which would impact the Financial Position of the Society.
- The transactions of the Society, which have come to our notice , have been within the powers of the Society.



FCA Srikanth Tangudu,

9-41-24, Netajinagar, Pitapuram Colony, Maddilapalem, Visakhapatnam - 530 003. **Cell : 8142594343**

HUMAN RIGHTS COUNCIL

[Regd No. 986/99]

D.No :10-36-4, Ramnagar , Visakhapatnam-530002

INCOME AND EXPENDITURE ACCOUNT AS ON 31ST MARCH 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salaries to Staff	158000.00	By Donations	1642658.10
To Printing & Stationery	48256.00	By Subscriptions	377260.14
To Communication Exp	17456.00	By Interest Received from Bank	16411.00
To Postage & Telegram	18765.00		
To Seminar Expenses	38256.00		
To Travelling Charges	325658.00		
To Office Maintenance Expenses	64785.00		
To Books & Periodicals	24658.00		
To Food & Beverages	223200.00		
To Programme Expenses	986521.00		
To Bank Charges	4318.80		
To Miscellaneous	1124.00		
To Electricity	8432.00		
To Donations	78448.00		
To Audit Fee	3000.00		
Excess of Income over Expenditure	35451.44		
	2036329.24		2036329.24

For
AASA AND ASSOCIATES.,
Chartered Accountants



Srikanth Tangudu
(Partner)
Membership :234615

For



M. Shyam Prasad
Secretary
HUMAN RIGHTS COUNCIL
(Regd. No. 986/99)
VISA KHAPATNAM-530 002
Mobile : 9394355266

HUMAN RIGHTS COUNCIL
(Regd No. 986/99)
D.No :10-36-4, Ramnagar, Visakhapatnam-530002

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Funds		Current Assets	
Opening	47359.00	Cash at Bank	1952904.44
Add / (Less) :		Cash in Hand	0.00
Additional Capital funds	0.00		
Surplus / (Deficit)	35451.44		
	82810.44		
Unsecured Loans			
Shyam Prasad	1870094.00		
	1952904.44		1952904.44

0.00

For
AASA AND ASSOCIATES.,
Chartered Accountants



For

M. Shyam Prasad
M. Shyam Prasad Secretary
HUMAN RIGHTS COUNCIL
(Regd. No. 986/99)
VISA KHAPATNAM-530 002
Mobile : 9394355266

4/18/2023

HUMAN RIGHTS COUNCIL

(Regd No : 986/99)

D.No :10-36-4, Ramnagar , Visakhapatnam-530002

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Receipts	AMOUNT	Payments	AMOUNT
<u>Opening Balance</u>			
Cash at Bank	47359.00	Salaries to Staff	158000.00
Cash in Hand	0.00	Printing & Stationery	48256.00
		Communication Exp	17456.00
<u>Received Towards :</u>		Postage & Telegram	18765.00
To Donations	1642658.10	Seminar Expenses	38256.00
To Subscriptions	377260.14	Travelling Charges	325658.00
To Interest Received from Bank	16411.00	Office Maintenance Expenses	64785.00
To Loan From Shyam Prasad	1870094.00	Books & Periodicals	24658.00
		Food & Beverages	223200.00
		Programme Expenses	986521.00
		Bank Charges	4318.80
		Miscellaneous	1124.00
		Electricity	8432.00
		Donations	78448.00
		Audit Fee	3000.00
		<u>Closing Balance</u>	
		Cash at Bank	1952904.44
		Cash in Hand	0.00
	3953782.24		3953782.24

For
AASA AND ASSOCIATES.,
Chartered Accountants

Kant
Srikanth Tangudu
(Partner)
Membership :234615



For
M. Shyam Prasad
Secretary
M. Shyam Prasad
(Regd. No. 986/99)
VISA KHAPATNAM-530 002
Mobile : 9394355266
4/8/2023