



Due Diligence Report for GuideStar India Gold Seal			
Name of Organisation	Association for Advocacy and Legal Initiatives Trust (AALI), a.k.a AALI	GuideStar India Number	7426
Organisation's profile on GuideStar India	https://guidestarindia.org/Summary.aspx?CCReg=7426	BRIDGE Number (Unique Global ID)	2593012500
Financial Year of Review	2016-17 and 2017-18	Darpan (NITI Aayog, Govt. of India) ID	UP/2017/0166560
Level awarded to Organisation	Gold	PAN Number	AAATA5717E
Validity of Seal (up to)	Jan-20	FCRA Number and Valid till	136550177 Valid till 31/10/2021
Past Certification by GuideStar India	Silver, 2017	12A registration	67/ 99-2000 dated on 10/03/2000
Associated with Intermediaries	None	80 G registration	58-59/ 446/90/ 2007-2008 dated on 16/09/2008
Key Performance Metric reported by Organisation	AALI has been recognised by the Ministry of Women and Child Development as an expert on the issue of sexual harassment free workplaces for women and is part of their pool of master trainers on the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Appointed as Legal and Technical advisor to Aapki Sakhi-Asha Jyoti Kendra (One stop crisis centres of Uttar Pradesh). The Sakhi Kendra of Lucknow has been felicitated by the President of India in 2019 as a model centre for their legally robust and rights-based interventions for the promotion women's human rights. Disseminated about 7000 copies of IEC material like posters, pamphlets, handbooks, etc. on pressing topics of women's human rights and law/legal processes in Uttar Pradesh and Jharkhand.	Causes Served	Civic and advocacy issues
Annual Expenditure (Rs in lac)	187.52	Geographies Served	Jharkhand Uttar Pradesh Uttarakhand
<p>About the NGO (as described by the NGO): AALI was founded in 1998 in the pursuance of the UN's Fourth World Conference on Women, held in Beijing, China in 1995. From the outset, AALI harnessed the United Nations' Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) as its primary ideological framework. CEDAW, which was adopted by the UN General Assembly in 1979, defines discrimination against women as "any distinction, exclusion or restriction made on the basis of sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women, irrespective of their marital status, on a basis of equality of men and women, of human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field." As its main focus, AALI adopted a rights-based approach and elected to concentrate its work on ensuring women's rights in the private sphere. However, over the years AALI's interventions have encompassed a wide-range of issues.</p> <p>Beneficiaries reached/ Impact (as described by the NGO): In 2018 AALI has: - Provided direct intervention in the form of feminist-legal aid and advice to 1735 women in children across 30 districts of Uttar Pradesh, Uttarakhand and Jharkhand. The cases range from domestic violence, facilitated relationships of choice, sexual violence, child sexual abuse, witch-hunting, human trafficking, access to social security entitlements, etc. - Built knowledge and leadership capacity of 24 women from marginalised communities of Azamgarh and Varansi districts of Uttar Pradesh. These women leaders have in turn reached out to 7590 women from their communities and mobilised them to assert their citizenship rights for social security entitlements and protection of fundamental rights. - Trained and built capacities of 2242 civil society actors, like frontline human rights defenders, lawyers and youth in the hindi-belt on women's human rights, access to justice and effective use of law as a tool for change. - Trained and built capacities of 1578 relevant government stakeholders part of the justice delivery mechanism, like police, medical practitioners, protection officers, judges, etc. in the hindi-belt on women's human rights and legally robust multi-stakeholder response to violations.</p>			
<p>Points to Note: This report belongs to GuideStar India. Write to info@guidestarindia.org for prior written permission from Civil Society Information Services India for any reproduction in part or full. All documents and information provided by the organisation is available for public view on its GuideStar India profile at the URL given in the table above.</p> <p>Our observations and recommendations 1. The number of Governing Body members are not specified in the Trust Deed. NGO should amend the trust deed and make a provision for this.</p> <p>The organisation has been awarded the GuideStar India Gold Seal valid till 31st January 2020. They have valid 12A, 80G and FCRA registrations. For current certification status of the organisation, please visit http://www.guidestarindia.org/CertifiedNGOs.aspx</p>			



Sr No	Criteria and purpose	Document/ Information	Remarks
1	a) Entity is a not-for-profit organization. b) Organization is registered as a Trust/Society/Non-profit Company. c) Existence for a minimum of 1 year from date of registration. d) Registration does not expire during the year of validity of the proposed certification.	Registration Document: Trust/Society/ Sec 8 or Sec25 Non-profit Company Registration certificate Proof of incorporation of an organization as a not-for-profit, issued by respective authority (Charity Commissioner/ Sub-Registrar/ Registrar of Societies/ Registrar of Companies). In case of not-for-profit company may need an additional document such as License to Operate that mentions that the entry is a not for profit under section 25 or section 8 of the Indian Companies Act 1956/ 2013. The document may be in English or the regional language, with the name of the entity, date of incorporation, sign/ seal	ASSOCIATION FOR ADVOCACY AND LEGAL INITIATIVES TRUST* (AALI) is registered as a Trust in Uttar Pradesh on 10/11/1998 vide registraion no. 4492/9251
2	Existence-the Organization has physical existence, is operational and can be reached. Documentary evidence of place of operation. Should not be older than a few months in case of utility bills or bank statements and not older than a year in case of government letters.	Required only if address on ITR V is different from current correspondence address/ registered address.	The correspondence address matches with the ITR V for FY 2017- 18 shared on our website.
3	Organization has a Permanent Account Number (PAN) from the Indian Income Tax Department which is a proof of its unique identity with tax authorities. An 11 character unique and permanent number is issued by the Income Tax Department of India. The number is mandatory for all organizations. The number is intelligent in that it conveys the type of entity. It should be verified against the government database so that it can be used as a key id to refer to the organization.	IT PAN: Income Tax Permanent Account Number (PAN)	The Organisation has a valid Permanent Account Number (PAN) from the Indian Income Tax Department and the details are given in the table above. (The date of registration on the PAN card matches with the date of registration of the organisation)
4	Organization is registered under Sec.12A of Income Tax Act and it remains currently valid. This certificate issued by the Income Tax department is proof of tax exemption status of the not for profit. It is a one time registration but could be withdrawn any time by the IT Department if the organization fails to meet the terms, which is mainly to do with the charitable nature of activities and timely filing of returns. It refers to the name, address, IT PAN (usually), the effective date and the date of the constitution document of the organization and the document reference number.	12A: Registration Certificate under section 12A of Income Tax Act	The Organisation is registered under 12A of the Income Tax Act and details are given in the table above.
5	Organization is registered under 80G and it remains currently valid. This certificate entitles the organization to offer tax deductions to donors. From October 2009 onwards, it is valid forever unless withdrawn. It refers to the name, address, IT PAN (usually), the effective date and the document reference number.	80G certificate, if available	The Organisation has a valid 80G certificate and the details are given in the table above.



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6	<p>Organization has filed IT returns for the latest financial year (FY 2017-18/ 2016-17) and has filed it by the due date.</p> <p>This is the acknowledgement of having filed income tax returns for a particular year. It is required to be filed by September 30 of every year for the previous year. It contains name of organization, its address, PAN, date of filing the return, the form used to file returns (ITR 7 is to be used by tax exempt organizations), a code as proof of online submission, digital sign/ physical sign of authorised signatory of the organization.</p>	<p>ITR V: Latest Income Tax Return –Acknowledgement page (A.Y. 2017-18 which is FY 2016-17)</p>	<p>The NGO's ITR V for FY 2017- 18 has been filed on 08/10/2018 vide acknowledgment no. 327648680081018</p>
7	<p>a) Organization has stated aims & objectives, mode of management, rules and regulations in its MOA/ AOA/Trust Deed/ Constitution (including amendments).</p> <p>b) Activities are in line with aims and objects stated in its constitution.</p>	<p>Deed/MOA/AOA: Trust Deed/MoA and AoA/ Constitution including bye laws with all subsequent amendments (if any). Ensure that documents should be attested by the Authorised signatory of the organization.</p>	<ol style="list-style-type: none">1) The NGO has uploaded their Trust Deed along with the Rules & Regulations.2) These contain the stated aims and objectives, mode of management and rules that would govern the functioning of the organization.3) The number of Governing Body members are not specified.4) The Current Board strength is seven.5) The number of Board meetings per year is 3 as per the Trust Deed, same has been reduced to 2 vide a board resolution passed in January 2009.6)The Governing Body details on the NGO's website profile matches with the GuideStar India Undertaking.7) A dissolution clause exists in the Rules & Regulations.
8.1	<p>Organization makes available, annual accounts duly audited for the latest two financial years (2017-18/ 2016-17/ 2015-16) and there are no material qualifications or material irregularities reported.</p> <p>The complete set of financial statements audited by the</p>	<p>Consolidated Audited Accounts for latest two financial years: FY 2017-18/ 2016-17/ 2015-16: Auditor's Report, Consolidated Balance Sheet, Income & Expenditure , Receipts & Payment, Schedules/ all annexure, Significant Accounting Policies & Notes to Accounts. Ensure that all pages are signed by the Auditor and authorised signatories of the organization.</p>	<ol style="list-style-type: none">1) For FY 2017- 18 and FY 2016-17, Balance Sheet, Income & Expenditure statement and Significant Accounting Policies & Notes to Accounts have been uploaded by the NGO on their profile2) Consolidated Receipts and Payments are part of the Audited Financials.3)The Audited Financial have Schedules
8.2	<p>Organisation makes available, copy of online Form 10B submitted to Income Tax Dept. for FY 2017-18/ 2016-17 and there are no material qualifications or material irregularities reported.</p> <p>This is the audit report to be filed by the Statutory Auditor appointed by the organisation. It is in a prescribed format that among other things contains interested party transactions under section 13(3) of the Income Tax Act which is important from governance and conflict of interest disclosure point of view.</p>	<p>Form 10B: Copy of online Form 10B submitted to Income Tax Dept. for FY 2016-17 & FY 2015-16 which contains watermark of Income Tax Dept. (All Pages with annexure) OR copy of offline Form 10B along with acknowledgement for online filing downloaded from IT Dept. e-filing page)</p>	<ol style="list-style-type: none">1) Online copy of Form 10B of the NGO for FY 2017- 18 and FY 2016-17 uploaded on the NGO's profile.2) No adverse remarks contained therein.3) The Board Member remuneration has been disclosed in Form 10B.
9	<p>If the organisation is registered under FCRA or if it has obtained prior permission to receive foreign funds.</p> <p>This registration is required for a not-for-profit entity to receive contributions from a foreign source. It has name, address, a unique registration number, date of issuance, designated bank account to receive contributions. It is valid for 5 years from the date of issuance.</p>	<p>FCRA registration certificate: (regular or prior permission) if you have this registration, you need to upload a copy of the certificate</p>	<ol style="list-style-type: none">1) The NGO has a permanent FCRA registration number and the same has been renewed till 31st October 2021.2) The FCRA renewal certificate has not been digitally signed.3) The NGO has registered on the Darpan website.4) There has been no change in address/ 50 % Board Member /nature and objects of the Trust. There is a change in FCRA bank account and the same has been intimated vide Form FC-6 to the Ministry of Home Affairs and for which we have taken an Undertaking.



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10	The returns in the prescribed form are filed with FCRA Department, Ministry of Home Affairs, Delhi. Annual return to be filed online with the ministry of Home Affairs by all organisations that have FCRA registration, even if foreign receipts are nil in a particular year. This is due by Dec 31 of the following year. If submitted, it can be viewed on the MHA website. Non-submission invites penalties and even cancellation of FCRA registration.	FC Return: Latest Annual FCRA return (FY 2017-18/ 2016-17) to be uploaded on GuideStar India site.	1) Annual FC Returns for FY 2017- 18 have been filed online. 2) The FC Bank and A/c details on the Annual FC Returns for FY 2017- 18 don't match FC Bank A/c letter issued by MHA because the FC Bank has been changed subsequently.
11.1	Organisation is reachable at a physical location.	Correspondence address	Updated
11.2	Information to know the nature of intervention.	Organisation Type (Advocacy & Campaigning/Direct Service/ Grant-making, Intermediary/ Network and Support)	Updated
11.3	Information to know about the organisation in brief, ideally an elevator pitch.	Organisation Description	Updated
11.4	Information to communicate with the leader and representatives of the organisation.	Email id and phone numbers of organisation, head of the organisation and organisation contact person	Updated
11.5	This is to help people identify organisations in the thematic area of their preference. We use the International Classification of NPOs.	Organisation Primary Classification (Primary cause)	Updated
11.6	This is to help people identify organisations in the thematic area of their preference. We use the International Classification of NPOs. In exceptional cases, we use another set of classification we've developed for India.	Organisation Secondary Classification (Secondary cause)	Updated
11.7	This is to help users understand the types of activities pursued by the organisation.	Organisation Activities	Updated
11.8	This is to help users identify organisations working for specific communities/ beneficiaries.	Beneficiary groups	Updated
11.9	This is to help users identify organisations working with a rural/ urban focus.	Geographical focus of activity (Urban/ Rural)	Updated
11.10	This is to help users identify organisations working in specific locations.	Area of Operations (States and Districts covered)	Updated
11.1	The organisation is willing to share its goals with the public at large.	Past Year Objectives/ Goals (Past year targets with numbers)	Updated , not quantified
11.1	The organisation is willing to share its achievements with the public at large.	Past & Current Year Achievements (against Target with numbers)	Updated
11.1	The organisation is willing to share its goals in the public domain and be accountable to its stakeholders for the results.	Coming Year Objectives/ Goals (Targets with numbers)	Updated , not quantified
11.1	This is to share the motivation behind starting the organisation, the founder's journey.	History of organisation	Updated
11.2	The organisation shares its big plan or strategy towards achieving the organisation's goals. Would help stakeholders to evaluate mission alignment of projects and performance.	Mission	Updated
11.2	The organisation shares its vision of what it would like to see as the end result of its work. Would help stakeholders to understand the progress towards its vision.	Vision	Updated
11.2	Organisation has a governing body and details of its composition, dates of Board meetings held, are shared publicly, which helps stakeholders understand the leadership.	Board Member details from 1/4/2016 till date: details of all Members of the governing body by whatever name it is called	Updated



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11.2	The organisation has an engaged governing board.	Board meeting dates for latest financial year	Updated
12	The organisation's chief functionary and 2 of its unrelated board members sign an undertaking that the organisation complies with its internal rules as per AoA/ Byelaws/ Constitution and with the laws applicable to it. The undertaking also mentions details of any litigation and other assurances.	GuideStar India Undertaking	Undertaking received and okay . Signed soft copy received . (Any non compliance /assessment order/legal cases to be mentioned here and in points to note)
13	NGO is not blacklisted by the government or its agencies. There is no major concern expressed by other intermediaries in the philanthropy ecosystem known to GuideStar India.	a) GuideStar India undertaking	No major concerns observed during our certification process
14	For Renewal Cases	Previous year's Appraisal sheet & Report	This NGO received Silver valid till 31/12/2018. (last year adverse comments if any (Declaration if any): Our recommendations are as follows:

For questions or clarifications, please write to: certification@guidestarindia.org