



S.K.K. & Company

CHARTERED ACCOUNTANTS

CA. Sudhir Khade

Partner (FCA, DISA)

CA. Prashant Raghuvanshi

Partner (FCA)

AUDITOR'S REPORT

We have audited the attached Balance sheet as at 31st March 2023, Income & Expenditure account and Receipt & Payment account for year ended on 31st March 2023 relating to "INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL". These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have 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.

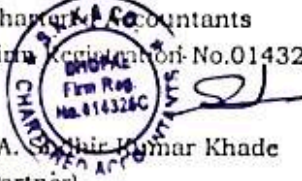
We state that

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
- b) In our opinion proper books of accounts as required by the law have been kept by Trust so far as appears from our examination of such books.
- c) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account referred to in this report are in agreement with the books of account produced before us.
- d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with accounting principles generally accepted in India.
 - i) In the case of Balance Sheet of the state of affairs as at 31st March 2023.
 - ii) In the case of Income & Expenditure account of the excess of income over Expenditure for the period ended on that date.

For SKK & Company

Chartered Accountants

Firm Registration No. 014325c



CA. Sudhir Khade

(Partner)

Membership No. 408980

UDIN No. 23408980BGUBIO5020

Date : 05/09/2023

Place: Bhopal

H. Off. : 380, Rachna Nagar, Bhopal-462023

Ph. : 0755-4001218 E-mail : fcasudhirkhade@gmail.com, prashanraghu2008@gmail.com

Branch Off. : Shop No. 24 Basement Digvijay Parisar, Bareilly, Dist. Raigarh-464668 (M.P.)

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Consolidated Balance Sheet as at 31st March, 2023

Prev. Year Amt as on 31.03.2022	LIABILITIES	AMOUNT (Rs.) as on 31.03.2023	Prev. Year Amt as on 31.03.2022	ASSETS	AMOUNT (Rs.) as on 31.03.2023
320,830.00	<u>Capital Account</u>	320,830.00	315,045.00	<u>Fixed Assets</u>	263,037.00
140,772.00	Capital Reserve Fund	108,944.00		(As per Annexure - B)	
73,765.98	Capital Grant			<u>Current Assets, Loans & Adv.</u>	
	<u>Income & Expenditure A/c</u>			<u>Loans & Advances</u>	842,297.00
	Opening Balance	73,765.98	1,016,050.00	Receivables from ChildLine India	
	Less: Disallowed Expenses	-		(As per Annexure-A)	
	Less: Revenue Expense	-		Receivables from MPPSC	44,122.00
	Add : Current Year	22,282.52		(As per Annexure-A)	
872,786.50	<u>Unspent Grant</u>	1,125,499.50	70,126.00	Loans & Advances (Asset)	55,126.00
	(As per Annexure-A)		24,500.00	Membership Receivable	18,000.00
286,935.00	<u>Current Liabilities & Provisions</u>		27,389.00	TDS (2010-11)	27,389.00
711,197.00	Sundry Creditors	303,287.00	8,820.00	TDS (2018-19)	8,820.00
	<u>Expenses Payable & Provisions</u>	535,175.00		TDS (2022-23)	10,013.00
				<u>Cash & Bank Balances</u>	
			15,018.00	Cash in Hand	31,018.00
			885,216.48	Cash at Bank	1,189,962.00
				(As per Annexure - C)	
2,406,286.48	TOTAL	2,489,784.00	2,406,286.48	TOTAL	2,489,784.00

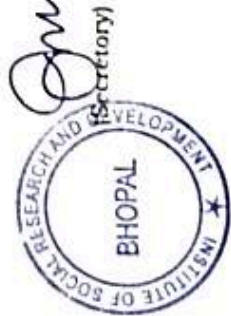
As per my Audit Report of even date attached

For Institute of Social Research & Development

P. P. Bhopalata
(President)

PLACE : Bhopal

Date: 05/09/2023



For S S K & Company

Chartered Accountants

Vinay BSCF No. 014325C

Chartered Accountants

File Reg. No. 814326C

CA. S. S. K. Khade

(Partner)

M.No.-408980

UDIN NO. 23403980BGUIQIS020

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Consolidated Income & Expenditure Account for the year ended on 31st March 2023

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Projects Expenses Refer to Annexure A	3765296.00	By Project Grant By Bank Interest on grant funds Refer to Annexure A	4153013.00 38749.00
To Organisational Expenses	5567.48	By Membership fee/Donation Recd	44000.00
To Depreciation on Fixed Assets	52008.00		
Less: Deferred Capital Grant	31828.00	By Bank Interest	4030.00
To Trf Unspent Grant for the specified projects from B/S	426466.00		
To Excess of Income over Expenditure	22282.52		
TOTAL	4,239,792.00	TOTAL	4,239,792.00

As per my Audit Report of even date attached

For Institute of Social Research & Development

Pushplata
(President)

PLACE : Bhopal

Date: 05/09/2023



[Signature]
(Secretary)

For S K & Company
Chartered Accountants
Firm Reg. No. 014325C
No. 014325C

[Signature]

CA Sudhakar Kumar Khade
(Partner)

M.No.408980

UDIN NO.23408980BGUBIO5020

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Receipts and Payment Account For the Period 1st Apr 2022 to 31st Mar 2023

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance			
Cash in Hand	15,018.00	Projects Expenses	3765296.00
Cash at Bank	885,216.48	Refer to Annexure A	5567.48
		Organisational Expenses	
Grant Received		TDS	10013.00
ChildLine India Foundation, Mumbai MS	1578714.00	Expenses Payable & Provisions	159670.00
Azim Premji Foundation, Bengaluru	2048000.00		
ActionAid, New Delhi	100125.00		
HandinHand e.V., Mainstr	99174.00		
Local Contribution	327000.00		
Membership	50500.00		
Loans & Advances (Asset)	15000.00	Closing Balance	
Bank Interest	42779.00	Cash in Hand	31018.00
		Cash at Bank	1189962
Total	5161526.48	Total	5161526.48

As per my Audit Report of even date attached

For Institute of Social Research & Development

Rushpata
(President)

PLACE : Bhopal

Date: 05/09/2023



[Signature]
(Secretary)

For S S K & Company
Chartered Accountants
Firm Reg. No. 014325c
Bhopal
MCA 27
No. 81425C
CA. S. S. K. Kumar Khade
(Partner)
M.No.408980
UDIN NO.23408980BGUBIO5020

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2023

Source / Project Title / Purpose	Opening Balance as on 01.04.2022		Receipts during the Year	Bank interest during the Year	Utilisations during the year	Local Contributions	Closing Balance as on 31.03.2023	
	Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
(A) REVENUE GRANTS (LOCAL CONTRIBUTION)								
1. ChildLine India Foundation, Mumbai MS Project Implementation under Integrated Child Protection Scheme in Raissen MP	1,016,050.00	-	1,578,714.00	-	1,404,961.00		842,297.00	-
2. Action Aid, New Delhi & Local Contribution Conducting Skill Development - Computer Trainings Program	-	-	100,125.00	-	427,125.00	-327,000.00	-	-
3. Azim Premji Foundation, Bengaluru Empowerment of the lives of marginalized people of unorganized sector through providing theme welfare, social entitlement, social justice and social protection schemes.	-	872,786.50	2,048,000.00	38,749.00	1,933,210.00	-	-	1,026,325.50
4. HandInHand e.V., Mainstr, 15, D-63329, Egelabach Financial & Educational Support of poor families.	-	-	99,174.00	-	-	-	-	99,174.00
TOTAL	1,016,050.00	872,786.50	3,826,013.00	38,749.00	3,765,296.00	-327,000.00	842,297.00	1,125,499.50

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INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2023

Annexure B : Fixed Assets

S.No.	Particulars	Rate	As at		Add. Before		Add. After		Sale/ Deletion	Total	Depreciation For the year	W.D.V. as on 31.03.2023
			01.04.2022	30.09.2022	30.09.2022	30.09.2022	30.09.2022	30.09.2022				
1	Books	10%		7,585.00	-	-	-	-	-	7,585.00	759.00	6,826.00
2	Computer & Printer/Scanner	40%		52,207.00	-	-	-	-	-	52,207.00	20,883.00	31,324.00
3	Furniture & Fixture	10%		158,451.00	-	-	-	-	-	158,451.00	15,845.00	142,606.00
4	Handycam & Camera	15%		10,429.00	-	-	-	-	-	10,429.00	1,564.00	8,865.00
5	LCD Projector	15%		2,672.00	-	-	-	-	-	2,672.00	401.00	2,271.00
6	Electronics Equipments	15%		8,185.00	-	-	-	-	-	8,185.00	1,228.00	6,957.00
7	Stitching Machine	15%		45,582.00	-	-	-	-	-	45,582.00	6,838.00	38,744.00
8	Vehicle	15%		29,934.00	-	-	-	-	-	29,934.00	4,490.00	25,444.00
Total				315,045.00	-	-	-	-	-	315,045.00	52,008.00	263,037.00

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Dr. J. M. ...



INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2023

Annexure C : Cash At Banks

S.No.	Particulars	Amount (Rs.)
1	ICICI Bank 119001000262	39,532.46
2	ICICI BANK 94701000049	15,026.84
3	ICICI BANK A/C 356	28.00
4	Union Bank of India A/c No. (1541)	2,292.88
5	SBI FCRA A/c 3059	99,504.00
6	Yes Bank FCRA (011)	813.28
7	ICICI BANK A/C 2539	27,196.26
8	YES BANK 069894600000316	2,839.04
9	ICICI BANK FDR A/C	1,002,729.24
	Total	1,189,962.00

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INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL
Schedule to Account for the financial year ended on 31st Mar 2023

Schedule: _____

A: ACCOUNTING POLICIES

1) BASIS OF ACCOUNTING

The accounts of the Society are prepared under the historical cost convention and in accordance with applicable accounting standards. Accounting policies not specifically referred to are consistent with generally accepted accounting practices. The Society follows mercantile system of accounting and recognizes Income and Expenditure on accrual basis.

2) FIXED ASSETS

2.1 Fixed Assets are stated at cost less depreciation. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the assets to working condition for its intended use. Expenditure for additions, improvements and renewals are capitalized and expenditure for maintenance and repairs are charged to Income and Expenditure Account. When assets are sold or discarded their cost are removed from the accounts and any gain or loss resulting from their disposal is included in the Income and Expenditure Account.

2.2 Fixed assets acquired out of capital grants are stated at cost and corresponding grant shown as Capital grants under Liabilities. The depreciation charged on such acquired assets is shown as reduction from capital grants and recognized as income in income and expenditure account.

3) DEPRECIATION

Depreciation on all fixed assets is provided on written down value basis at the rates and method specified as per the prevailing Income Tax Act.

4) INCOME RECOGNITION

- a) Unconditional revenue grants are credited to Income and Expenditure accounts of the year of receipt.
- b) Grants/fees for specific assignments are recognized as income to the extent of its utilization during the year.
- c) Interest received on unspent grants is accounted for income as per the directions, if any of the donor agency.
- d) Expenditures which are reimbursable / receivable from donor agency have been shown under "Advances & Deposit" in the Balance Sheet till amount recovered and same has been recognized as Grant received in the Income & Expenditure Account.

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5) GRANTS/PROJECT ADVANCES

Specific purpose grants/advances received for implementation of specific projects, are stated as current liabilities as reduced by the extent of utilization during the year for the purposes for which the grants/advances are received.

6) Foreign Currency Transactions

Foreign currency transactions are recorded at the rates prevailing on the date of the transactions. Monetary assets and liabilities in foreign currency are translated at closing rate. Exchange differences arising on settlement or translation of monetary items are recognized as income or expenses in the Profit and Loss Account.

7) Other Funds:

Reserve Fund has been created. The amount transferred from current year's Income to reserve funds is as approval by the Board of Directors.
The Reserve funds are being utilized to fulfill the defined objectives of the Society.

B: NOTES ON ACCOUNTS

- 1) In cases where the assets are purchased out of project grants for use in the projects and no specific commitment exist; the equivalent amounts of the assets so purchased are treated as capital grants.
- 2) Where sanction for the project is received but funds are yet to be released, the revenue as well as capital expenditure is incurred from own funds and shown as receivable from the said project.

As per our report of even date annex

For Institute of Social Research & Development

Rushplata
(President)



June
(Secretary)

Place: Bhopal
Dated: 05/09/2023

