

**INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL**

Annexure A -attached to & forming part of Balance Sheet as at 31st March 2019

Source / Project Title / Purpose	Opening Balance as on 01.04.2018		Receipts during the Year	Bank interest during the Year	Utilisations during the year	Refund / Transferred	Closing Balance as on 31.03.2019	
	Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
<b>(a) REVENUE GRANTS (LOCAL CONTRIBUTION)</b>								
<b>1. MPPSC Bhopal</b> MPPSC Project towards Conducting Skill Development Trainings	-	-	441,000.00		494,562.00	-	53,562.00	-
<b>2. ChildLine India Foundation, Mumbai MS</b> Project Implementation under Integrated Child Protection Scheme	-	588.00	-		1,435,359.00	-	1,434,771.00	-
<b>3. Local Contribution received</b> Community on Skill Development Training Program for Sustainable Development of School Dropout youth in Bhopal MP (FVTRS program)	-	11,000.00	100,500.00	-	111,500.00		-	-
<b>REVENUE GRANTS (FOREIGN CONTRIBUTION)</b>								
<b>4. ActionAid Associate, New Delhi</b> Securing rights and sustainable livelihoods through collective action and education for people dependent on the informal economy in Bhopal and Jabalpur MP	-	169,952.99	2,175,000.00	11,482.00	2,290,231.00		-	66,203.99
<b>5. Functional Vocational Training and Research Society, Bangalore Karnataka</b> Community on Skill Development Training Program for Sustainable Development of School Dropout youth in Bhopal MP	-	-	694,000.00	-	593,537.00		-	100,463.00
<b>TOTAL</b>	-	<b>181,540.99</b>	<b>3,410,500.00</b>	<b>11,482.00</b>	<b>4,925,189.00</b>	-	<b>1,488,333.00</b>	<b>166,666.99</b>
<b>(b) CAPITAL GRANTS (LOCAL CONTRIBUTION)</b>								
<b>1. ChildLine India Foundation, Mumbai MS</b> Project Implementation under Integrated Child Protection Scheme	-	-	70,000	7,000	77,000	-	-	-
<b>TOTAL</b>	-	-	<b>70,000</b>	<b>7,000</b>	<b>77,000</b>	-	-	-
<b>GRAND TOTAL</b>	-	<b>181,541</b>	<b>3,480,500</b>	<b>18,482</b>	<b>5,002,189</b>	-	<b>1,488,333</b>	<b>166,667</b>

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President

Secretary

Treasurer



INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2019

Annexure B : Fixed Assets

S.No.	Particulars	Rate	As at 01.04.2018	Add. Before 30.09.18	Add. After 30.09.18	Sale/ Deletion	Total	Depreciation For the year	W.D.V. as on 31.03.2019
1	Books	10%	11,562.00	-	-	-	11,562.00	1,156.00	10,406.00
2	Computer & Printer/Scanner	40%	11,943.00	52,000.00	-	-	63,943.00	25,579.00	38,364.00
3	Furniture & Fixture	10%	216,506.00	25,000.00	-	-	241,506.00	24,151.00	217,355.00
4	Handycam & Camera	15%	19,978.00	-	-	-	19,978.00	2,997.00	16,981.00
5	LCD Projector	15%	5,120.00	-	-	-	5,120.00	768.00	4,352.00
6	Electronics Equipments	15%	15,681.00	-	-	-	15,681.00	2,352.00	13,329.00
7	Stitching Machine	15%	87,320.00	-	-	-	87,320.00	13,098.00	74,222.00
8	Vehicle	15%	57,345.00	-	-	-	57,345.00	8,602.00	48,743.00
<b>Total</b>			<b>425,455.00</b>	<b>77,000.00</b>	<b>-</b>	<b>-</b>	<b>502,455.00</b>	<b>78,703.00</b>	<b>423,752.00</b>



For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President *[Signature]*

Secretary *[Signature]*

Treasurer *[Signature]*

**INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL**

Annexure attached to & forming part of Balance Sheet as at 31st March 2019

**Annexure C : SUNDRY CREDITORS**

S.No.	Particulars	Amount (Rs.)
1	SKK & Company	2,500.00
2	Francis P Anthony	414,853.00
<b>Total</b>		<b>417,353.00</b>

**Annexure D : EXPENSES PAYABLE & OTHER PROVISIONS**

S.No.	Particulars	Amount (Rs.)
1	Rent Payable (Kolar Office)	64,000.00
2	Salary Payable (Child Line)	743,717.00
3	Director Salary Payable	219,617.00
<b>Total</b>		<b>1,027,334.00</b>

**Annexure E : Cash At Banks**

S.No.	Particulars	Amount (Rs.)
1	ICICI Bank 119001000262	2,195.82
2	ICICI BANK 94701000049	296.84
3	ICICI BANK A/C 356	791.64
4	Union Bank of India A/c No. (1541)	2,525.40
5	Yes Bank FCRA (011)	105,967.28
6	ICICI Bank FCRA A/C 870	66,203.99
7	YES BANK 059894600000316	1,112.50
<b>Total</b>		<b>179,093.47</b>

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

*Prasanna*  
Secretary

*Prasanna*  
Treasurer



### Opinion

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

- a) In the case of the Balance Sheet of the state of affairs of the Company as at March 31,2019; and
- b) In the case of the Income and expenditure account of the excess of Income over Expenditure for the year ended on 31<sup>st</sup> March 2019.

### Report on other Legal and regulatory Requirement

We report the following comments:-

1. We have not physically valued and verified the Cash in hand and Fixed Assets as on 31<sup>st</sup> March 2019. However the same has been taken as correct on the basis of books.
2. We have not directly confirmed Unsecured Loan and expenses payable and it has been reflected in the Balance Sheet as per books of accounts produced before us.
3. Refer the Bank reconciliation of bank account Yes Bank FCRA -011 and ICICI bank FCRA - 870.

Subject to above:-

- a. We have obtained all the information and explanations which to be beset of our knowledge and belief were necessary for the purpose of out audit.
- b. The Balance Sheet and Income & Expenditure account dealt with by this report are in agreements with the books of accounts.

Place: BHOPAL  
Date: 21-06-2019



For , S K K & Company  
( Chartered Accountants )  
Reg No. : 014325c

CA. SUDHIR KUMAR KHADE  
(Partner )  
Membership No. 408980



# S.K.K. & Company

## CHARTERED ACCOUNTANTS

CA. Sudhir Khade  
Partner (FCA, DISA)  
CA. Prashant Raghuvanshi  
Partner (ACA)

### Auditor's Report

#### Report on the Financial Statement

We have audited the accompanying financial statements of **Institute of Social Research & Development Bhopal**, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2019, the Statement of Profit and loss and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the 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 the reasonableness of the accounting estimates by the managements, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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

**INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL**

**Consolidated Balance Sheet as at 31st March, 2019**

Prev. Year Amt as on 31.03.2018	LIABILITIES	AMOUNT (Rs.) as on 31.03.2019	Prev. Year Amt as on 31.03.2018	ASSETS	AMOUNT (Rs.) as on 31.03.2019
	<b>Capital Account</b>		425,455.00	<b>Fixed Assets</b>	423,752.00
320,830.00	Capital Reserve Fund	320,830.00		(As per Annexure - B)	
46,882.00	Capital Grant	170,256.00			
	<b>Income &amp; Expenditure A/c</b>			<b>Current Assets, Loans &amp; Adv.</b>	
137,379.77	Opening Balance	137,379.78		Loans & Advances	
	Less: Capital Grant	90,701.00	1,435,412.00	Receivables from Child Line	1,434,771.00
	Less: Revenue Grant	11,000.00		(As per Annexure-A)	
	Add : Excess of Income Over Expenses	46,038.70	81,717.48	Receivables from MPPSC	53,562.00
				(As per Annexure-A)	
169,952.99	<b>Unspent Grant</b>	166,666.99			
	(As per Annexure-A)		27,389.00	TDS (2010-11)	27,389.00
497,044.00	<b>Unsecured Loans</b>		213,720.00	TDS (2012-13)	-
			20,625.00	TDS (2016-17)	-
				TDS (2018-19)	8,820.00
			108,000.00	Security Deposits	
204,585.50	<b>Current Liabilities &amp; Provisions</b>			<b>Cash &amp; Bank Balances</b>	
	<b>Sundry Creditors</b>	417,353.00	11,000.00	Cash in Hand	56,770.00
	(As per Annexure-C)		292,130.77	Cash at Bank	179,093.47
1,157,057.51	<b>Expenses Payable &amp; Provisions</b>	1,027,334.00		(As per Annexure -E)	
	(As per Annexure-D)				
<b>2,533,731.77</b>	<b>TOTAL</b>	<b>2,184,157.47</b>	<b>2,533,731.77</b>	<b>TOTAL</b>	<b>2,184,157.47</b>

As per my Audit Report of even date attached  
For Institute of Social Research & Development

(President)  
PLACE : Bhopal  
Date: 21.06.2019

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

(Secretary)  
*[Signature]*  
Secretary

*[Signature]*  
Treasurer

President

For S S K & Company  
Chartered Accountants  
Firm Registration no.014325c

*[Signature]*  
CA. Sudhir Kumar Khade  
(Partner)  
M.No.408980



**INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL**

**Consolidated Income & Expenditure Account for the year ended on 31st March 2019**

Prev. Year Amt as on 31.03.2018	EXPENDITURE	AMOUNT (Rs.) as on 31.03.2019	Prev. Year Amt as on 31.03.2018	INCOME	AMOUNT (Rs.) as on 31.03.2019
760010.00	To MMITRA & CFSI Project	0.00	758830.00	By Grant for MMITRA & CFSI Project	0.00
0.00	To MPPSC Project Expenses	494562.00	0.00	By Grant for MPPSC Project	441000.00
1588551.00	To Childline Project Expenses	1435359.00	1435412.00	By Grant for Childline Project	1435359.00
1944424.50	To Action Aid Project Expenses	2290231.00	1931102.50	By Grant for Action Aid	2175000.00
533577.89	To FVTRS Project Expenses	593537.00	639027.89	By Grant for FVTRS	694000.00
106500.00	To FVTRS Project Expenses LC	111500.00	84500.00	By LC received for FVTRS project	100500.00
			13322.00	By Bank Interest on grant	11482.00
514403.93	To Organisational Expenses	556090.52	53000.00	By Membership fee/Donation Recd	129700.00
			0.00	By Interest on TDS Refund	65245.00
72453.00	To Depreciation on Fixed Assets	78703.00	10232.63	By Bank Interest	8725.22
			662307.00	By Organisational Income	432835.00
79568.70	To Excess of Income over Expenditure	46,038.70	11755.00	By Deferred Capital Grant	44327.00
			0.00	By Transferred from Unspent Grant	67848.00
<b>5,599,489.02</b>	<b>TOTAL</b>	<b>5,606,021.22</b>	<b>5,599,489.02</b>	<b>TOTAL</b>	<b>5,606,021.22</b>


As per my Audit Report of even date attached  
For Institute of Social Research & Development

(President)  
PLACE : Bhopal  
Date: 21.06.2019

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President  Secretary  Treasurer 

For S S K & Company  
Chartered Accountants  
Firm Registration no.014325c

  
CA. Sudhir Kumar Khade  
(Partner)  
M.No.408980



**INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL**

**Receipts and Payment Account For the Period 1st Apr 2018 to 31st Mar 2019**

<b>Payments</b>	<b>Amount (Rs.)</b>	<b>Receipts</b>	<b>Amount (Rs.)</b>
<b><u>Opening Balance</u></b>		<b><u>Expenditure for Childline Project</u></b>	
Cash in Hand	11,000.00	MPPSC Project Expenses	494562.00
Cash at Bank	292,130.77	Childline Project Expenses	1435359.00
		Action Aid Project Expenses	2290231.00
<b><u>Grant Received</u></b>		FVTRS Project Expenses	593537.00
MPPSC Project	441000.00	FVTRS Project Expenses LC	111500.00
Childline Project	1502270.00	Capital Expenditure	77000.00
Action Aid	2175000.00		
FVTRS	694000.00	Organisational Expenses	533525.52
LC for FVTRS project	100500.00		
Bank Interest on grant	18482.00	<b><u>Closing Balance</u></b>	
		Cash in Hand	56770.00
Security Depo Refund	108000.00	Cash at Bank	179093.47
TDS Refund	290770.00		
Membership/Donation Recd	129700.00		
Bank Interest	8725.22		
	<b>5771577.99</b>		<b>5771577.99</b>

As per my Audit Report of even date attached  
For Institute of Social Research & Development

(President)  
PLACE : Bhopal  
Date: 21.06.2019

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President

(Secretary)  
*[Signature]*  
Secretary

*[Signature]*  
Treasurer

**For S S K & Company**  
**Chartered Accountants**  
**Firm Registration no.014325c**

*[Signature]*  
**CA. Sudhir Kumar Khade**  
**(Partner)**  
**M.No.408980**

