



S.K.K. & Company

CHARTERED ACCOUNTANTS

CA. Sudhir Khade
Partner (FCA, DISA)
CA. Prashant Raghunwansi
Partner (FCA)

AUDITOR'S REPORT

We have audited the attached Balance sheet as at 31st March 2022, Income & Expenditure account and Receipt & Payment account for year ended on 31st March 2022 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 2022.
 - 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
Firm Reg. No. 014325C
CA. Sudhir Kumar Khade
(Partner)
Membership No. 408980
UDIN No. 22408980AQZYPJ1784

Date: 31/08/2022
Place: Bhopal

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Consolidated Balance Sheet as at 31st March, 2022

Prev. Year Amt as on 31.03.2021	LIABILITIES	AMOUNT (Rs.) as on 31.03.2022	Prev. Year Amt as on 31.03.2021	ASSETS	AMOUNT (Rs.) as on 31.03.2022
320,830.00	Capital Account	320,830.00	312,182.00	Fixed Assets	315,045.00
114,917.00	Capital Reserve Fund	140,772.00		(As per Annexure - B)	
70,478.79	Capital Grant			Current Assets, Loans & Adv.	1,016,050.00
	Income & Expenditure A/c			Loans & Advances	44,122.00
	Opening Balance	70,478.79	762,210.00	Receivables from ChildLine India	
	Less: Disallowed Expenses	284.00		(As per Annexure-A)	
	Less: Revenue Expense		44,122.00	Receivables from MPPSC	
	Add: Current Year	3,571.19		(As per Annexure-A)	
	Unspent Grant		27,389.00	Loans & Advances (Asset)	70,126.00
	(As per Annexure-A)		8,820.00	Membership Receivable	24,500.00
	Current Liabilities & Provisions			TDS (2010-11)	27,389.00
263,697.00	Sundry Creditors	872,786.50		TDS (2018-19)	8,820.00
				Cash & Bank Balances	8,820.00
489,236.00	Expenses Payable & Provisions	286,935.00	54,626.00	Cash in Hand	15,018.00
		711,197.00	49,809.79	Cash at Bank	885,216.48
1,259,158.79	TOTAL	2,406,286.48	1,259,158.79	TOTAL	2,406,286.48

As per my Audit Report of even date attached

For Institute of Social Research & Development

Pooja Jata
(President)
PLACE : Bhopal
Date: 31/03/2022



(Secretary)

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



CA Sudhir Kumar Khade
(Partner)

M.No.408980

UDIN NO.22408980AQZYPJ1784

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Consolidated Income & Expenditure Account for the year ended on 31st March 2022

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Projects Expenses Refer to Annexure A	5773496.50	By Project Grant By Bank Interest on grant funds Refer to Annexure A	6366636.00 25807.00
To Organisational Expenses	1473.82	By Membership fee/Donation Recd	24500.00
To Depreciation on Fixed Assets	52037.00	By Bank Interest	3537.01
To Trf Unspent Grant for the specified projects	618946.50	By Deferred Capital Grant	29045.00
To Excess of Income over Expenditure	3571.19		
TOTAL	6,449,525.01	TOTAL	6,449,525.01

As per my Audit Report of even date attached

For Institute of Social Research & Development

Pankaj Jaiswal
(President)
PLACE : Bhopal
Date: 31/08/2022



(Secretary)

For S S K & Company

Chartered Accountants

BHC Firm Reg. No. 014325c

Firm Reg. No. 014325c

CA Sudhir Kumar Khade

(Partner)

M.No.408980

UDIN NO. 22408980AQZY(PJ)1784



INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2022

Source / Project Title / Purpose	Opening Balance as on 01.04.2021		Receipts during the Year	Bank Interest during the Year	Utilisations during the year	Refused / Transferred	Closing Balance as on 31.03.2022	
	Dr Balance	Cr Balance					Recoverables Dr Balance	Unpaid Cr Balance
(a) REVENUE GRANTS (LOCAL CONTRIBUTION)								
1. MPPSC Bhopal	44,122.00	-	-	-	-	-	44,122.00	-
MPPSC Project towards Conducting Skill Development Trainings								
2. ChildLine India Foundation, Mumbai MS	762,210.00	-	1,137,636.00	-	1,391,760.00	(284.00)	1,016,050.00	-
Project Implementation under Integrated Child Protection Scheme in Raisen MP								
3. Azim Premji Foundation, Bengaluru	-	-	3,575,000.00	1,720.00	3,576,720.00	-	-	-
Community Support for COVID-19 in Bhopal MP								
4. Azim Premji Foundation, Bengaluru	-	-	1,599,100.00	24,087.00	750,400.50	-	-	872,786.50
Empowerment of the lives of marginalized people of unorganized sector through providing theme welfare, social entitlement, social justice and social protection schemes.								
(b) CAPITAL GRANTS (LOCAL CONTRIBUTION)								
1. Azim Premji Foundation, Bengaluru	-	-	54,900.00	-	54,900.00	-	-	-
Empowerment of the lives of marginalized people of unorganized sector through providing theme welfare, social entitlement, social justice and social protection schemes.								
TOTAL	806,332.00	-	6,366,636.00	25,807.00	5,773,780.50	(284.00)	1,060,172.00	872,786.50



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INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2022

Annexure C : Cash At Banks

S.No.	Particulars	Amount (Rs.)
1	ICICI Bank 119001000262	200.82
2	ICICI BANK 94701000049	2,525.84
3	ICICI BANK A/C 356	973.64
4	Union Bank of India A/c No. (1541)	4,734.54
5	Yes Bank FCRA (011)	781.28
6	ICICI BANK A/C 2539	540.00
7	YES BANK 069894600000316	3,013.86
8	ICICI BANK FDR A/C	872,446.50
Total		885,216.48



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INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Receipts and Payment Account For the Period 1st Apr 2021 to 31st Mar 2022

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance			
Cash in Hand	54,626.00	Childline Projects	393828.00
Cash at Bank	49,809.79	APPI Projects	4381820.50
		Organisational Expenses	1473.82
Grant Received			
ChildLine India Foundation, Mumbai MS	1137636.00	Loans & Advances (Asset)	70126.00
Azim Premji Foundation, Bengaluru	5229000.00	Sundry Creditors	263697.00
		Expenses Payable & Provisions	489236.00
Bank Interest	29344.01	Closing Balance	
		Cash in Hand	15018.00
		Cash at Bank	885216.48
Total	6500415.80	Total	6500415.80

As per my Audit Report of even date attached

For Institute of Social Research & Development



Pushpata
(President)

PLACE : Bhopal

Date: 31/08/2022

For S S K & Company

Chartered Accountants

Firm Reg. No. 014325c

Firm Reg. No. 014325c

[Signature]

CA Sudhir Kumar Khade

(Partner)

M.No.408980

UDIN NO.22408980AQZYPJ1784

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL
Schedule to Account for the financial year ended on 31st Mar 2022

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


(President)

Place: Bhopal
Dated: 31/08/2022

