

AUDITOR'S REPORT

We have audited the attached Balance sheet as at 31st March 2025, Income & Expenditure account and Receipt & Payment account for year ended on 31st March 2025 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 2025.
 - 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 Kumar Khade
(Partner)
Membership No.408980
UDIN No. 25408980BMIOVL5841



Date : 28.05.2025
Place: Bhopal

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

Ph. : 0755-4001218 E-mail : fcasudhirkhade@gmail.com, prashantragh2008@gmail.com

Branch Off. : C/o Raj Enterprise, Ward No 4 Jahid colony, opposite Bajaj showroom,
main road Bareilly, District-Raisen-464668

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Receipts and Payment Account For the Period 1st Apr 2023 to 31st Mar 2025

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
Opening Balance			
Cash in Hand	21,488.00	Projects Expenses Refer to Annexure A	5,438,790.23
Cash at Bank	1,808,284.10	Organisational Expenses TDS	238,558.64
		Loan and Advances	64,800.00
		Capital Expenditure	58,000.00
Grant Received			305,000.00
Azim Premji Foundation, Bengaluru	3,792,000.00		
ActionAid, New Delhi	788,200.00		
HandinHand e.V., Mainstr, Rights And Resources Initiative, Usa	490,666.00		
Jiv Daya Foundation, USA	694,331.00		
Membership	894,579.00		
Bank Interest	107,299.00	Closing Balance	
Interest Recv on Income Tax Refund	121,674.00	Cash in Hand	2,652,502.23
Income Tax Refund	1,788.00	Cash at Bank	
	37,342.00		
Total	8,757,651.10	Total	8,757,651.10

As per my Audit Report of even date attached

For Institute of Social Research & Development



(President)

PLACE : Bhopal

Date: 28.05.2025

(Secretary)

For S S K & Company

Chartered Accountants

Firm Reg. No. 014325c

(Signature)

CA Sudhir Kumar Khade
(Partner)

M.No.408980

UDIN NO.25408980BMIOVL5841



INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Consolidated Income & Expenditure Account for the year ended on 31st March 2025

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Projects Expenses Refer to Annexure A	5,438,790.23	By Project Grant Refer to Annexure A	6,354,776.00
To Organisational Development Expenses	253,864.64	By Membership fee/Donation Recd	149,299.00
To Depreciation on Fixed Assets	92918.00	By Interest Recv on Income Tax Refund	1,788.00
Less: Deferred Capital Grant	76854.00	By Bank Interest	121,674.00
To Trf Unspent Grant for the specified projects transferred to Balancesheet	915,985.77		
To Excess of Income over Expenditure	2,832.36		
TOTAL	6,627,537.00	TOTAL	6,627,537.00

As per my Audit Report of even date attached

For Institute of Social Research & Development

(Signature)
 (President)
 BHOPAL

PLACE : Bhopal
 Date: 28.05.2025

(Signature)
 (Secretary)

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

(Signature)
 CA Sudhir Kumar Khade
 (Partner)

M.No.408980
 UDIN NO.25408980BMIOVL5841



INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Consolidated Balance Sheet as at 31st March, 2025

Prev. Year Amt as on 31.03.2024	LIABILITIES	AMOUNT (Rs.) as on 31.03.2025	Prev. Year Amt as on 31.03.2024	ASSETS	AMOUNT (Rs.) as on 31.03.2025
320,830.00	Capital Account	320,830.00	223,219.00	Fixed Assets	444,501.00
86,865.00	Capital Reserve Fund	315,011.00	542,585.00	(As per Annexure - B)	
96,048.50	Capital Grant		44,122.00	Current Assets, Loans & Adv.	58,000.00
5,041.70	Income & Expenditure A/c		35,000.00	Loans & Advances	542,585.00
	Opening Balance	101,090.20	44,122.00	Receivables from Childline India	
	Add: Transferred appi prev intt.	105,878.46	35,000.00	(As per Annexure-A)	
	Add : Current Year	2,832.36	27,389.00	Receivables from MPPSC	42,000.00
1,630,603.90	Unspent Grant	2,440,711.21	8,820.00	Membership Receivable	
	(As per Annexure-A)		10,013.00	TDS (2010-11)	-
			27,329.00	TDS (2018-19)	8,820.00
103,274.00	Current Liabilities & Provisions	60,740.00	1,808,284.10	TDS (2022-23)	-
505,586.00	Sundry Creditors	466,115.00	21,488.00	TDS (2023-24)	-
	Expenses Payable & Provisions		1,808,284.10	TDS (2024-25)	64,800.00
				Cash & Bank Balances	
				Cash in Hand	
				Cash at Bank	2,652,502.23
				(As per Annexure - C)	
2,748,249.10	TOTAL	3,813,208.23	2,748,249.10	TOTAL	3,813,208.23

As per my Audit Report of even date attached

For Institute of Social Research & Development

(President)
PLACE : Bhopal
Date: 28.05.2025

(Secretary)

PLACE : Bhopal
Date: 28.05.2025

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

CA Sudhir Kumar Khade
(Partner)
M.No.408980
UDIN NO.25408980BMMOVL5841



INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2025

Source / Project Title / Purpose	Opening Balance as on 01.04.2023		Receipts during the Year	Bank interest during the Year	Utilisations during the year	Transfer / Refund	Closing Balance as on 31.03.2025	
	Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
(a) REVENUE GRANTS								
1. Childline India Foundation, Mumbai MS Project Implementation under Integrated Child Protection Scheme in Raisen MP	542,585.00	-	-	-	-	-	542,585.00	-
2. Action Aid, New Delhi & Local Contribution Conducting Skill Development / Trainings Program	-	-	788,200.00	-	788,200.00	-	-	-
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.	-	1,176,799.50	-	-	1,070,921.04	105,878.46	-	-
4. 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. (2nd Term)	-	-	3,487,000.00	-	2,012,236.19	-	-	1,474,763.81
4. HandinHand e.V., Mainstr, 15, D-63329, Egelsbach Financial & Educational Support of poor families.	-	11,074.00	490,666.00	-	267,163.00	-	-	234,577.00
5. Jiv Daya Foundation, USA Support to poor childrens nutrition foods.	-	4,445.40	894,579.00	-	167,654.00	-	-	731,370.40
6. Rights And Resources Initiative, USA Support to Forest Tribals dwellers	-	438,265.00	694,331.00	-	1,132,616.00	-	-	-
TOTAL	542,585.00	1,630,603.90	6,354,776.00	-	5,438,790.23	105,878.46	542,585.00	2,440,711.21
(b) CAPITAL GRANTS								
4. 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. (2nd Term)	-	-	305,000.00	-	305,000.00	-	-	-
TOTAL	-	-	305,000.00	-	305,000.00	-	-	-

P. S. S. S. S.


Dr. S. S. S.



INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2025

Annexure B : Fixed Assets									
S.No.	Particulars	Rate	As at 01.04.2024	Add. Before 30.09.2024	Add. After 30.09.2024	Sale/ Deletion	Total	Depreciation For the year	W.D.V. as on 31.03.2025
1	Books	10%	6,143.00	-	-	-	6,143.00	614.00	5,529.00
2	Computer & Printer/Scanner	40%	18,794.00	-	305,000.00	-	323,794.00	68,518.00	255,276.00
3	Furniture & Fixture	10%	128,345.00	-	9,200.00	-	137,545.00	13,295.00	124,250.00
4	Handycam & Camera	15%	7,535.00	-	-	-	7,535.00	1,130.00	6,405.00
5	LCD Projector	15%	1,930.00	-	-	-	1,930.00	290.00	1,640.00
6	Electronics Equipments	15%	5,913.00	-	-	-	5,913.00	887.00	5,026.00
7	Stitching Machine	15%	32,932.00	-	-	-	32,932.00	4,940.00	27,992.00
8	Vehicle	15%	21,627.00	-	-	-	21,627.00	3,244.00	18,383.00
Total			223,219.00	-	314,200.00	-	537,419.00	92,918.00	444,501.00

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INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2025

Annexure C : Cash At Banks

S.No.	Particulars	Amount (Rs.)
1	ICICI Bank 119001000262	64,915.92
2	ICICI BANK 94701000049	8,499.84
3	ICICI BANK A/C 356	28.00
4	Union Bank of India A/c No. (1541)	41,837.88
5	SBI FCRA A/c 3059	15,399.46
6	Yes Bank FCRA (011)	972,600.28
7	ICICI BANK A/C 2539	3,031.04
8	YES BANK 069894600000316	1,546,189.81
9	ICICI BANK FDR A/C	
Total		2,652,502.23

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INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL
Schedule to Account for the financial year ended on 31st Mar 2025

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

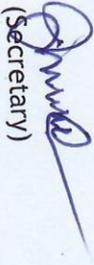
- 1) In cases where the assets are purchased out of project grants for use in the projects and no specific commitment exist; the equivalent amounts of the assets so purchased are treated as capital grants.
- 2) Where sanction for the project is received but funds are yet to be released, the revenue as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


Ashish Khatke
(President)

Place: Bhopal
Dated: 28.05.2025


(Secretary)



For S S K & Company
(Chartered Accountant)
FR.No.014325c


CA Sudhir Kumar Khade
(Partner)
M.No.40980