



# S. Sahoo & Co.

## Chartered Accountants

### Independent Auditor's Report

To  
The Trustees of  
Institute For Social Democracy  
110 Nambardar House, 62A Laxmi Market,  
Munirka, New Delhi- 110067

### Report on the Financial Statements

#### Opinion

1. We have audited the accompanying financial statements of **Institute for Social Democracy (ISD) [PAN: AAATI4098Q]**, which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Trust and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2025, and its surplus for the year ended on that date

#### Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of the Trustee for the Financial Statements

4. The Trustee ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding



of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
  - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



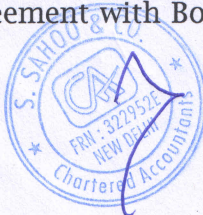
- Conclude on the appropriateness of Trust's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Other Matter**

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

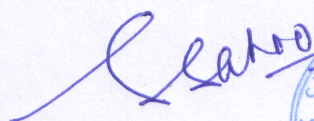

#### **Report on Other Legal and Regulatory Requirements**

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2025:
- a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in Delhi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made thereunder.
  - b. Receipts and disbursements are properly and correctly shown in the accounts;
  - c. The cash balance, vouchers, bank book etc. are in custody of Executive Director and the same are in agreement with Books of account on the date of our audit.



- d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
- e. The Executive Director and Head-Finance of the Trust has furnished all information required for audit;
- f. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;
- g. Trust has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
- h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the Trust were identified;
- i. In our opinion and according to the information provided to us, no trustees has any interest in the investment of the trust;
- j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co  
Chartered Accountants  
FR NO.: 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
M. No: - 057426  
UDIN: 25057426BMIBXK9078

Place: New Delhi  
Date: 18.08.2025

## CONSOLIDATED PROJECTS

### INSTITUTE FOR SOCIAL DEMOCRACY

110, Numberdar House, 62A, Laxmi Market, Munirka, New Delhi-110067

#### SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31<sup>st</sup> MARCH 2025

##### 1. SIGNIFICANT NOTES ON ACTIVITIES

ISD came into existence at the backdrop of unprecedented violent conflict that South Asia has witnessed over the last ten years. Which have become a routine affair. Thousands of men, women and children fell victim to this madness.

ISD has chosen Composite Heritage as a tool for conflict transformation and violence prevention. Composite Heritage is chosen as a tool, because of the fact that irrespective of the caste, religion, and gender every individual relates to it. Composite Heritage belongs to no individual, it belongs to the masses. It is only then that it is composite.

##### SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of Accounting:* The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on Accrual Basis following generally accepted accounting principles and practices.
2. *Fixed Assets:* Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
  - a) Assets purchased out of grant received are charged to Income & Expenditure Account under the head "COST INCURRED ON ASSETS ACQUISITION" under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
  - b) In case of Assets created out of own fund is shown under the head Fixed Assets.
  - c) Fixed Assets are shown at Written Down Value in the Balance Sheet
  - d) No revaluation of fixed assets was made during the year.



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3. **Depreciation:** Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Plant & Equipment	15%
Furniture & Fixtures	10%
Office equipment	40%

As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Revenue Recognition:** Restricted project grants were recognized as income on the grant received during the project period on the prorata basis of respective projects, whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
5. **Project Fund:** The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the period. Grant Income of the year, to the extent unutilized has transferred to Project Fund vide Note -No.-03 of the Balance Sheet.
6. **Bank Interest:** Interest earned on saving bank account is reflected under the Income & Expenditure Account after allocating such interest derived on unutilized donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2024 to 31.03.2025 in the savings bank account.
7. **Expenditure:** Expenses are disclosed on Accrual basis in the Income & Expenditure Account.
8. **Foreign Contribution:** Foreign Contributions are accounted for on the basis of the credit advice received from bank.



## 2. NOTES TO ACCOUNTS

1. Income & Expenses incurred out of Foreign Grants are generally disclosed as per the requirements of the Rule 5 of Foreign Contribution Regulation Rule 2011.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
4. *Pending Legal Case/Contingent Liabilities:* It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against INSTITUTE FOR SOCIAL DEMOCRACY.
5. The Accounts relating to Foreign Funds are in Conformity with the provision of FCRA 2010. Specific care was taken the applicability of Rule 4 & Rule 5 of the FCRR,2011.
6. **The Organization is registered under :**
  - a) Trust Act vide Registration No 224/IV/1055 dated 05.04.2004.
  - b) Under section 12A of the Income Tax Act, 1961 vide Registration No. AAATI4098QE20075 dated 24.09.2021 and valid till AY 2026-27. The organization has submitted the Income Tax Return for the year 2023-24 before the due date.
  - c) Under section 80G of the Income Tax Act, 1961 vide Registration No. AAATI4098QF20214 and valid till AY 2026-27.



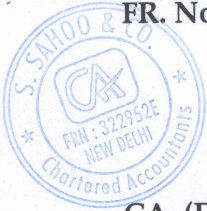
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d) FCRA vide Registration No. -231660807 dated 10.09.2007 with The Ministry of Home Affairs to receive foreign contribution and Valid till 31.12.2026. The organization has submitted the information through FC-4 Return for the year 2023-24 before the due date.

e) PAN of the Organization is AAATI4098Q.

f) TAN of the organization is DELI05157F.

For & on behalf of:  
S. Sahoo & Co.  
Chartered Accountants  
FR. No: 322952E



*S. Sahoo*

CA. (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
M. No:057426

Place: New Delhi  
Date: 18.08.2025

For & on behalf of:  
Institute For Social Democracy

*Mohammad Azhar*      *Shruti*

Mohammad Azhar      Shruti Chaturvedi  
Managing Trustee      Chief Coordinator



INSTITUTE FOR SOCIAL DEMOCRACY  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067  
Balance Sheet as at 31st March 2025

Consolidated Projects

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
<b>I Sources of Funds</b>			
<b>1 NPO Funds</b>	3		
(a) Reserve Funds		1,378,527.63	1,286,362.18
(b) Assets Funds		292,287.35	364,475.35
(c) Project Funds		2,011,079.18	878,681.53
		<b>3,681,894.16</b>	<b>2,529,519.06</b>
<b>2 Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Other long-term liabilities	5	-	-
(c) Long-term provisions	6	-	-
		-	-
<b>3 Current liabilities</b>			
(a) Short-term borrowings	7	-	-
(b) Payables	8	-	-
(c) Other current liabilities	9	-	167,184.00
(d) Short-term provisions	10	-	-
		-	167,184.00
<b>Total</b>		<b>3,681,894.16</b>	<b>2,696,703.06</b>
<b>II Application of Funds</b>			
<b>1 Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible assets	11	292,287.35	364,475.35
(i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital work in progress			
(iv) Intangible asset under development			
(b) Non-current investments	12	-	-
(c) Long Term Loans and Advances	13	6,489.20	7,828.00
(d) Other non-current assets	14	-	-
		6,489.20	7,828.00
<b>2 Current assets</b>			
(a) Current investments	15	-	1,050,000.00
(b) Inventories		-	-
(c) Receivables	16	-	-
(d) Cash and bank balances	17	3,383,117.61	1,114,686.71
(e) Short Term Loans and Advances	18	-	151,078.00
(f) Other current assets	19	-	8,635.00
		3,383,117.61	2,324,399.71
<b>Total</b>		<b>3,681,894.16</b>	<b>2,696,703.06</b>

Brief about the Entity & Summary of significant accounting policies 1&2  
The accompanying notes are an integral part of the financial statements.

For & on behalf :

S. Sahoo & Co  
Chartered Accountants  
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB  
Partner

M No. 057426

UDIN: 25057426 BMIBXK 9078

Place: New Delhi  
Date: 18-08-2025



For & on behalf :

INSTITUTE FOR SOCIAL DEMOCRACY

Mohammad Azhar  
Managing Trustee

Shruti Chaturvedi  
Chief Coordinator



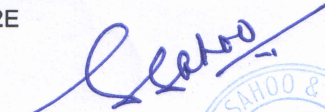

**INSTITUTE FOR SOCIAL DEMOCRACY**  
**110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067**  
**Income and Expenditure for the year ended on 31st March 2025**  
**Consolidated Projects**

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
<b>I Income</b>			
(a) Donations and Grants	20	27,127,173.50	21,377,985.00
(b) Other Income	21	250,421.00	269,461.57
<b>II Total</b>		<b>27,377,594.50</b>	<b>21,647,446.57</b>
<b>III Expenses:</b>			
(a) Expenditure on Objects of Organization-Program Expenses	22	26,064,563.40	23,564,404.54
(b) Donations/Contributions Paid- Amount Sub Grant	23	-	-
(c) Establishment Expenses	24	88,468.00	-
(f) Depreciation and amortization expense	25	-	-
<b>Total</b>		<b>26,153,031.40</b>	<b>23,564,404.54</b>
<b>IV Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)</b>		<b>1,224,563.10</b>	<b>-1,916,957.97</b>
<b>V Exceptional items</b>		<b>-</b>	<b>-</b>
<b>VI Excess of Income over Expenditure for the year before extraordinary items (V-VI)</b>		<b>1,224,563.10</b>	<b>-1,916,957.97</b>
<b>VII Extraordinary Items</b>		<b>-</b>	<b>-</b>
<b>VIII Excess of Income over Expenditure for the year (VII-VIII)</b>		<b>1,224,563.10</b>	<b>-1,916,957.97</b>
<b>Appropriations Transfer to funds:</b>			
Transfer to/(from) Project fund:		1,127,198.10	-1,987,441.97
Balance transferred to General Fund:		97,365.00	70,484.00

Brief about the Entity & Summary of significant accounting policies 1&2  
The accompanying notes are an integral part of the financial statements


For & on behalf :  
**S. Sahoo & Co**  
Chartered Accountants  
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426  
UDIN: 25057426 BMIBXK9078

Place: New Delhi  
Date: 18-08-2025

For & on behalf :  
**INSTITUTE FOR SOCIAL DEMOCRACY**

  
Mohammad Azhar  
Managing Trustee





INSTITUTE FOR SOCIAL DEMOCRACY  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067  
Receipts & Payment Account For The Year Ended 31st March 2025

Consolidated Projects

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
<b>Opening Balance :</b>			
Cash and Bank Balances		1,114,686.71	3,321,534.78
Investment		1,050,000.00	858,707.00
Donation & Grants	20	27,127,173.50	21,377,985.00
Other Income	21	259,056.00	260,821.57
Corpus Donation Received		-	23,297.00
Loan & Advances Received		-	-
<b>Total</b>		<b>29,550,916.21</b>	<b>25,842,345.35</b>
<b>PAYMENT</b>			
Expenditure on Objects of Organization-Program Expenses	22	26,064,563.40	23,564,404.54
Donations/Contributions Paid- Amount Sub Grant	23	-	-
Establishment Expenses	24	53,100.00	-
Loan and Advances Paid		50,135.20	113,254.10
<b>Closing Balance</b>			
Cash and Bank Balances		3,383,117.61	1,114,686.71
Investment		-	1,050,000.00
<b>Total</b>		<b>29,550,916.21</b>	<b>25,842,345.35</b>

Brief about the Entity & Summary of significant accounting policies 1&2  
The accompanying notes are an integral part of the financial statements

For & on behalf :  
S. Sahoo & Co  
Chartered Accountants  
Firm No. 322952E

For & on behalf :  
INSTITUTE FOR SOCIAL DEMOCRACY

CA (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426  
UDIN: 2505742626MIBXK9078



Mohammad Azhar  
Managing Trustee



Shubh

Place: New Delhi  
Date: 18-08-2025

**INSTITUTE FOR SOCIAL DEMOCRACY**

110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

**Consolidated Projects**

(Amount in INR)

3 Fund Details	31 March 2025	31 March 2024
<b>A. Unrestricted Funds</b>		
<b>Corpus Fund</b>		
Opening Balance	214,800.00	191,503.00
Add:- Amount Received During the Year		
Less: Expenses out of Corpus Fund	-	23,297.00
	214,800.00	214,800.00
<b>General Fund</b>		
Opening balance	1,071,562.18	1,001,078.18
Add: Excess of Income Over Expenditure	97,365.00	70,484.00
Less: Transfer to Project Fund	5,199.55	-
	1,163,727.63	1,071,562.18
<b>Assets Funds</b>		
Opening balance	364,475.35	427,001.35
Add: Purchased during the year	-	38,082.00
Less: Disposed off during the year	-	-
Less: Depreciation transferred to Assets fund	72,188.00	100,608.00
	292,287.35	364,475.35
<b>B. Restricted Funds</b>		
<b>Project Fund</b>		
Opening balance	878,681.53	2,866,123.50
Add: Amount Received During The Year	27,024,649.50	21,377,985.00
Add: Bank Interest	167,112.00	195,437.57
Less: Amount Utilized During The Year	26,064,563.40	23,560,864.54
Add: Transfer from General Fund	5,199.55	-
	2,011,079.18	878,681.53
<b>Total (A+B)</b>	<b>3,681,894.16</b>	<b>2,529,519.06</b>
<b>4 Long Term Borrowings</b>		
<b>Secured</b>		
(a) <b>Term loans</b>		
(i) from banks	-	-
(ii) from other parties	-	-
(b) <b>Loans repayable on demand</b>		
(i) from banks	-	-
(ii) from other parties	-	-
(c) Loans and advances from related parties	-	-
<b>Total (A)</b>	-	-
<b>Unsecured</b>		
(a) <b>Term loans</b>		
(i) from banks	-	-



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**INSTITUTE FOR SOCIAL DEMOCRACY**

110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

**Consolidated Projects***(Amount in INR)*

(ii) from other parties	-	-
(b) <b>Loans repayable on demand</b>	-	-
(i) from banks	-	-
(ii) from other parties	-	-
(c) Loans and advances from related parties	-	-
<b>Total (B)</b>	-	-
<b>Total (A) + (B)</b>	-	-

<b>5 Other long-term liabilities</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Advance from customers	-	-
(b) Others (please specify)	-	-
<b>Total</b>	-	-

<b>6 Long Term Provisions</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) <b>Provision for employee benefits</b>	-	-
(i) Provision for gratuity	-	-
(ii) Provision for leave Encashment	-	-
(b) <b>Other provisions</b>	-	-
(Please Specify )	-	-
<b>Total</b>	-	-

<b>7 Short Term Borrowings</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
<b>Secured</b>		
(a) <b>Term loans</b>		
(i) from banks	-	-
(ii) from other parties	-	-
(b) <b>Loans repayable on demand</b>		
(i) from banks	-	-
(ii) from other parties	-	-
(c) Loans and advances from related parties	-	-
(d) Other loans advances (specify nature)	-	-
<b>Total (A)</b>	-	-

<b>Unsecured</b>		
(a) <b>Term loans</b>		
(i) from banks	-	-
(ii) from other parties	-	-
(b) <b>Loans repayable on demand</b>		



**INSTITUTE FOR SOCIAL DEMOCRACY**

110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

**Consolidated Projects**

(Amount in INR)

(i) from banks	-	-
(ii) from other parties	-	-
(c) Loans and advances from related parties	-	-
(d) Other loans advances (specify nature)	-	-
<b>Total (B)</b>	-	-
<b>Total (A) + (B)</b>	-	-

**8 Payables**

	31 March 2025	31 March 2024
(a) Total outstanding dues of micro, small and medium enterprises	-	-
(b) Total outstanding dues of creditors other than micro, small and m	-	-
<b>Total</b>	-	-

**9 Other current liabilities**

	31 March 2025	31 March 2024
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unearned revenue	-	-
(f) EPF Payable	-	-
(g) TDS payable	-	167,184.00
(h) Other payables (specify nature)	-	-
<b>Total</b>	-	167,184.00

**10 Short term Provisions**

	31 March 2025	31 March 2024
(a) Provision for employee benefits	-	-
(i) Provision for gratuity	-	-
(ii) Provision for leave Encashment	-	-
(b) Other provisions	-	-
Other (specify nature)	-	-
<b>Total</b>	-	-

**BREAKE FOR FIXED ASSETS NOTE****12 Investments - Non Current**

(valued at historical cost unless stated otherwise)

31 March 2025

31 March 2024

(a) Investment property;

S.C.  
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**INSTITUTE FOR SOCIAL DEMOCRACY**

**110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067**

**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

**Consolidated Projects**

	(Amount in INR)	
(b) Investments in equity instruments	-	-
(c) Investments in preference shares	-	-
(d) Investments in government or trust securities	-	-
(e) Investments in debentures or bonds	-	-
(f) Investments in mutual funds	-	-
(g) Investments in partnership firms;	-	-
(i) Other non-current investments (specify nature)	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
<b>Total Investments</b>	<b>-</b>	<b>-</b>
<b>Aggregate cost value as at the end of the year:</b>		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
<b>Aggregate market value as at the end of the year:</b>		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Aggregate Provision for diminution in value of investments.	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**13 Long Term Loans and Advances**

	31 March 2025	31 March 2024
(a) Capital advances	-	-
(b) Loans advances to related Party	-	-
(c) Other loans and advances (specify nature)	-	-
(i) Prepaid expenses	-	-
(ii) GST input credit receivable	-	-
(iii) Security Deposits	-	-
(iv) Balance with government authorities (TDS Receivable)	6,489.20	7,828.00
(v) Staff Advances	-	-
(v) Vendor Advance	-	-
	<b>6,489.20</b>	<b>7,828.00</b>
<b>Sub-classification:</b>		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
<b>Total</b>	<b>6,489.20</b>	<b>7,828.00</b>

**14 Other non-current assets**

**31 March 2025                      31 March 2024**



*Signature*

**INSTITUTE FOR SOCIAL DEMOCRACY**

**110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067**

**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

**Consolidated Projects**

*(Amount in INR)*

(a) Security Deposits	-	-
(b) Prepaid expenses	-	-
(c) Others (Specify nature)	-	-
<b>Total</b>	-	-

<b>15 Current Investments</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Investments in equity instruments	-	-
(b) Investments in preference shares	-	-
(c) Investments in government or trust securities	-	-
(d) Investments in debentures or bonds	-	-
(e) Investments in mutual funds	-	-
(f) Investments in partnership firms;	-	-
(g) Other non-current investments -Fixed Deposits	-	1,050,000.00
Less: Aggregate provision for diminution in value of investments.	-	-
<b>Total Investments</b>	-	<b>1,050,000.00</b>

**Aggregate cost value as at the end of the year:**

Investments -Quoted	-	-
Investments - Unquoted	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
	-	-

**Aggregate market value as at the end of the year:**

Investments -Quoted	-	-
Investments - Unquoted	-	-
Aggregate Provision for diminution in value of investments.	-	1,050,000.00
	-	1,050,000.00
<b>Total</b>	-	<b>1,050,000.00</b>

<b>16 Receivables</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Donations/grants receivable	-	-
(b) Others (specify nature)	-	-
Outstanding for a period exceeding 6 months from the date they are due for receipt	-	-
(a) Secured Considered good	-	-
(b) Unsecured Considered good	-	-
(c) Doubtful	-	-
Less: Provision for doubtful receivables	-	-
<b>Total</b>	-	-

<b>17 Cash and Bank Balances</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
<b>A Cash and cash equivalents</b>		
(a) On current/ Saving accounts	3,379,114.61	1,109,376.71



**INSTITUTE FOR SOCIAL DEMOCRACY**

110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

**Consolidated Projects***(Amount in INR)*

(b) Cash credit account (Debit balance)	-	-
(c) Fixed Deposits	-	-
Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand	-	-
(e) Cash on hand	4,003.00	5,310.00
<b>Sub-Total</b>	<b>3,383,117.61</b>	<b>1,114,686.71</b>
<b>B Other bank balances</b>		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	-	-
(ii) Deposits with original maturity for more than 3 months to 12 months	-	-
(iii) Margin money or deposits under lien	-	-
(iv) Others (specify nature)	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>3,383,117.61</b>	<b>1,114,686.71</b>

<b>18 Short Term Loans and advances</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Capital advances		
(b) Loans advances to related Party	-	-
(c) Other loans and advances (specify nature)	-	-
(i) Prepaid expenses	-	-
(ii) GST input credit receivable	-	-
(iii) Security Deposits	-	-
(iv) Balance with government authorities (TDS Receivable)	-	-
(v) Staff Advances	-	-
(v) Vendor Advance	-	151,078.00
<b>Total</b>	<b>-</b>	<b>151,078.00</b>
<b>Sub-classification:</b>		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
<b>Total</b>	<b>-</b>	<b>151,078.00</b>

<b>19 Other current assets</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Interest accrued but not due on deposits	-	-
(b) Interest accrued and due on deposits	-	8,635.00
<b>Total</b>	<b>-</b>	<b>8,635.00</b>

<b>20 Donations and Grants</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
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**INSTITUTE FOR SOCIAL DEMOCRACY**

110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

**Consolidated Projects**

	(Amount in INR)	
(a) Grants		
<i>Funded by BFTW (Project No: N-IND-2022-0216)</i>		
Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy	22,580,609.00	17,398,483.00
<i>Funded by Misereor (Project No: 321-923-1015 ZG)</i>		
Composite Heritage for Peace in Jammu and Kashmir, India	3,408,408.00	3,979,502.00
<i>Funded by Misereor (Project No: 321-923-1018 ZG)</i>		
Strengthening values of diversity and coexistence through Composite Heritage in Jammu and Kashmir	1,035,632.50	-
(b) Donation	102,524.00	-
<b>Total</b>	<b>27,127,173.50</b>	<b>21,377,985.00</b>

<b>21 Other income</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
(a) Interest income	250,009.00	269,456.57
(b) Dividend income	-	-
(c) Interest on TDS Refund	412.00	-
(d) Other non-operating income (Liabilities Written Off)	-	5.00
<b>Total</b>	<b>250,421.00</b>	<b>269,461.57</b>

<b>22 Charitable Expenses-Program Expenses</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy (Annex-1)	21,622,570.00	19,135,180.32
Composite Heritage for Peace in Jammu and Kashmir, India (Annex-2)	3,596,779.40	4,425,684.22
Strengthening values of diversity and coexistence through Composite Heritage in Jammu and Kashmir (Annex-3)	845,214.00	-
Membership Fees	-	3,540.00
<b>Total</b>	<b>26,064,563.40</b>	<b>23,564,404.54</b>

<b>23 Donations/Contributions Paid-Sub Grant</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
Sub-Granting to Partner	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

<b>24 Employee Benefits Expense-Admin Expenses</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
Audit Fee	53,100.00	-
Advance written off	35,368.00	-



**INSTITUTE FOR SOCIAL DEMOCRACY**  
**110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067**  
**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**  
**Consolidated Projects**

(Amount in INR)

Total	31 March 2025	31 March 2024
	88,468.00	-
<b>25 Depreciation and amortization expense</b>		
on tangible assets (Refer note 11)		
on intangible assets (Refer note 11)	72,188.00	100,608.00
Less: Transferred to Assets Fund	72,188.00	100,608.00
<b>Total</b>	-	-

**Annexure-1: Funded by BFTW (Project No: N-ASL-2022-0216)**  
**Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy**

	31 March 2025	31 March 2024
<b>Project activities</b>		
Workshops and Trainings on CH	978,182.00	1,683,674.00
Staff Capacity Building	848,580.00	17,556.00
Annual Backstopping with ISD	355,793.00	375,773.00
Composite Heritage Accompaniment	326,965.00	445,512.00
Composite Heritage at grass root level and Mainstreaming	-	2,875,497.00
Social Analysis Workshop	-	379,137.00
PME Visit Bftw	215,009.00	246,212.00
Youth convention	1,093,483.00	-
Taking C H into communities at grassroots level	3,296,699.00	-
Material for Popular Education and Dissemination	459,719.00	227,831.00
Research and Survey	24,000.00	64,000.00
Staff Travel Costs	162,394.00	155,019.00
LCP Activities	528,078.00	747,121.00
<b>Personnel</b>		
Programme Personnel	9,745,273.00	9,303,815.00
Administrative Staff	1,797,525.00	1,428,544.00
<b>Administration Cost</b>		
Administration Incl. Audit & Bank Charges	1,162,479.00	1,147,407.32
<b>Procurement</b>		
Procurement: Office equipment	-	38,082.00
<b>Evaluations</b>		
External Evaluations	628,391.00	-
<b>Total</b>	<b>21,622,570.00</b>	<b>19,135,180.32</b>

**Annexure-2: Funded by Misereor (Project No.321-923-1015 ZG)**  
**Composite Heritage for Peace in Jammu and Kashmir, India**

Staff Costs	31 March 2025	31 March 2024
1 Chief Coordinator & 1 Programme In charge	151,300.00	182,984.00



**INSTITUTE FOR SOCIAL DEMOCRACY**

110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

**Consolidated Projects**

		(Amount in INR)
2 Field Coordinators, 4 Community Resource Persons & 1 Progr:	1,105,587.00	1,510,552.38
1 Account In-charge & 1 Account Assistant	393,726.00	414,433.00
<b>Project Activities</b>		
Grass root Initiatives on Revival of Composite Heritage	731,138.00	619,684.00
Orientation Workshop on Composite Heritage: Misereor	-	895,598.00
PME_Visit-Misereor	226,820.00	221,219.00
Staff Capacity Building :Misereor	-	130,646.00
Staff Travel Costs	4,873.00	133,347.00
Follow-Up Meeting	130,573.00	-
ToT on Composite Heritage	564,884.00	-
<b>Project Administration</b>		
Audit Fees Misereor	100,000.00	100,000.00
Bank Charges Misereor	4,435.40	2,791.84
Cellphone Expenses: Misereor	300.00	800.00
Electricity & Water :Miseroer	23,118.00	28,780.00
Office Expenses: Misereor	12,800.00	18,933.00
Photocopy, Postage & Courier- Misereor	127.00	47.00
Printing & Stationary Misereor	2,295.00	2,305.00
Repair & Maintenance: Misereor	14,067.00	8,438.00
Internet, Telephone & Fax Misereor	2,364.00	626.00
Office Rent Costs	116,364.00	154,500.00
Consultancy Charges: Misereor	12,008.00	-
<b>Total</b>	<b>3,596,779.40</b>	<b>4,425,684.22</b>

**Annexure-3: Funded by Misereor (Project No.321-923-1018 ZG)**

31 March 2025

31 March 2024

**Strengthening values of diversity and coexistence through Composite Heritage in Jammu and Kashmir****Staff Costs**

1 Chief Coordinator & 1 Programme In charge	88,494.00	-
1 Field Coordinators, 1 Field Associate, 1 Community Resource Persons, 1 Publication and Research Associate & 1 Programme Associate	260,853.00	-
1 Account Incharge/Administration Head and 1 Account Assistant (full-time), 1 Office assistant	148,848.00	-
<b>Project Activities</b>		
Annual Backstopping	124,019.00	-
Grass root Initiatives	23,840.00	-
Staff Capacity Development	133,669.00	-
<b>Project Administration</b>		
Cellphone Expenses: Misereor	900.00	-
Consultancy Charges: Misereor	4,032.00	-
Electricity & Water :Miseroer	5,772.00	-



**INSTITUTE FOR SOCIAL DEMOCRACY**

**110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067**

**Notes forming part of the Financial Statements for the year ended, 31st March, 2025**

**Consolidated Projects**

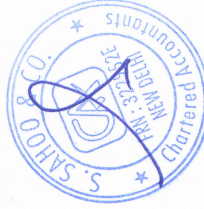
**(Amount in INR)**

Internet, Telephone & Fax Misereor	1,149.00	-
Office Expenses: Misereor	16,976.00	-
Office Rent Costs	26750	-
Photocopy, Postage & Courier- Misereor	123.00	-
Printing & Stationary Misereor	900.00	-
Repair & Maintenance: Misereor	8,889.00	-
<b>Total</b>	<b>845,214.00</b>	<b>-</b>



INSTITUTE FOR SOCIAL DEMOCRACY  
 110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067  
 Notes forming part of the Financial Statements for the year ended, 31st March, 2025  
 11 Non-current assets  
 Consolidated Projects

S. No	Particulars	GROSS BLOCK				Rate of Dep.	DEPRECIATION				NET BLOCK		
		As at 01.04.2024	Addition		Deletion		As at 31.03.2025	Upto 01.04.2024	During the year		Upto 31.03.2025	As on 31.03.2025	As on 31.03.2024
			More than 180 days	Less than 180 days					Addition	Deletion			
1	Land	-	-	-	-	-	-	-	-	-	-	-	
2	Buildings	-	-	-	-	5%	-	-	-	-	-	-	
3	Plant and Equipment	530,462.82	-	-	530,462.82	15%	329,368.87	30,164.00	-	359,532.87	170,929.95	201,093.95	
4	Furniture and Fixtures	122,365.00	-	-	122,365.00	10%	44,603.20	7,776.00	-	52,379.20	69,985.80	77,761.80	
5	Vehicles	-	-	-	-	15%	-	-	-	-	-	-	
6	Office equipment	836,856.00	-	-	836,856.00	40%	751,236.40	34,248.00	-	785,484.40	51,371.60	85,619.60	
7	Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
8	Others (specify nature).	-	-	-	-	-	-	-	-	-	-	-	
	Total	1,489,683.82	-	-	1,489,683.82		1,125,208.47	72,188.00	-	1,197,396.47	292,287.35	364,475.35	



*Handwritten signature*