M K GIRI & ASSOCIATES
CHARTERED ACCOUNTANTS

37A, Bentick Street, 2nd Floor,
Room-210, Kolkata 700 069

Email. id: camalaygiri@gmail.com

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AUDIT REPORT

(General Section)

NAME:	INDRAPRASTHA SRIJAN WELFARE SOCIETY
F.Y:	2024-2025
A.Y:	2025-2026

Indraprastha Srijan Welfare Society
Vill- Indraprastha, P.O- Biswanathpur, P.S- Patharpratima, Dist- 24 Parganas (S). Pin 743349
PAN : AAAAI6707K
Balance Sheet as on 31.03.2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	**Sources of Funds**			
1	**NPO Funds**	3	1,200,140.92	215,587.42
(a)	Unrestricted Funds			
(b)	Restricted Funds			
			1,200,140.92	215,587.42
2	**Non-current liabilities**			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7	43,274.00	156,281.00
(c)	Other current liabilities	8	12,675.00	645,104.00
(d)	Short-term provisions	6	2,857,512.08	-
			2,913,461.08	801,385.00
	Total		**4,113,602.00**	**1,016,972.42**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	9	1,207,765.92	199,212.42
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (specify nature)	12	-	-
			1,207,765.92	199,212.42
2	**Current assets**			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	-	-
(d)	Cash and bank balances	14	2,905,836.08	52,369.70
(e)	Short Term Loans and Advances	11	-	-
(f)	Other current assets	15	-	765,390.30
			2,905,836.08	817,760.00
	Total		**4,113,602.00**	**1,016,972.42**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

For M K GIRI & ASSOCIATES
Chartered Accountants
FRN : 329856E
Malay Kumar Giri
(Malay Kumar Giri , FCA)
Proprietor,
M. No. 311059
Date :
Place : Kolkata

M.K GIRI & ASSOCIATES Kolkata FRN-329856E M.N. 311059 Chartered Accountants

Indraprastha Srijan Welfare Society
Vill- Indraprastha, P.O- Biswanathpur, P.S- Patharpratima, Dist- 24 Parganas (S). Pin 743349
PAN : AAAAI6707K
Income and Expenditure for the year ended 31 March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025			31 March 2024		
			Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I	**Income**							
(a)	Donations and Grants							-
	Collection for Charitable Programme				-	-		-
	Subscription				-	-		-
(b)	Fees from Rendering of Services				-			-
(c)	Sale of Goods				-			-
II	**Other Income**	16	2,377,597.62		2,377,597.62	2,048,018.00		2,048,018.00
III	**Total Income (I+II)**		2,377,597.62	-	2,377,597.62	2,048,018.00	-	2,048,018.00
IV	**Expenses:**							
(a)	Material consumed/distributed	17	-		-	-		-
(b)	Donations/contributions paid				-			-
(c)	Employee benefits expense	18	285,400.00		285,400.00	284,465.00		284,465.00
(d)	Depreciation and amortization expense	19	48,245.50		48,245.50	58,115.00		58,115.00
(e)	Finance costs	20	-		-	-		-
(f)	Other expenses	21	2,092,197.62		2,092,197.62	1,763,553.00		1,763,553.00
(g)	Religion/charitable expenses				-			-
(h)	Other Expenses (specify nature)				-			-
	Total expenses		2,425,843.12	-	2,425,843.12	2,106,133.00	-	2,106,133.00
								-
V	**Excess of Income overExpenditure for the year before exceptional and extraordinary items (III- IV)**		(48,245.50)	-	(48,245.50)	(58,115.00)	-	(58,115.00)
VI	Exceptional items (specify nature & provide note/delete if none)						-	-
								-
VII	**Excess of Income over Expenditure for the year before extraordinary items (V-VI)**		(48,245.50)	-	(48,245.50)	(58,115.00)	-	(58,115.00)
VIII	Extraordinary Items (specify nature & provide note/delete if none)						-	-
								-
IX	**Excess of Income over Expenditure for the year (VII-VIII)**		(48,245.50)	-	(48,245.50)	(58,115.00)	-	(58,115.00)
								-
			(48,245.50)	-	(48,245.50)	(58,115.00)	-	(58,115.00)
	Appropriations Transfer to funds, e.g., Building fund							-
	Transfer from funds							-
	Balance tansferred to General Fund							-
			(48,245.50)	-	(48,245.50)	(58,115.00)	-	(58,115.00)
	The accompanying notes are an integral part of the financial statements							

For M K GIRI & ASSOCIATES
Chartered Accountants
FRN : 329856E
Malay Kumar Giri
(Malay Kumar Giri , FCA)
Proprietor,
M. No. 311059

M K GIRI & ASSOCIATES Kolkata FRN-329856E M.N. 311059 Chartered Accountants

Date :

Place : Kolkata

Indraprastha Srijan Welfare Society

Vill- Indraprastha, P.O- Biswanathpur, P.S- Patharpratima, Dist- 24 Parganas (S).

Receipts & Payments Accounts

for the year ended on 31st March,2025

RECEIPTS	Amount	Amount	*PAYMENTS*	Amount	Amount
To Opening Balance			**By Personel Cost**		
-- Cash-in-Hand (FCRA)	2463.00		-- Programme Personel	1297200.00	
-- Cash-in-Hand (Local Cont.)	1911.00		-- Administrative Personel	281400.00	1578600.00
-- State Bank of India-4637	78.70		**By Programme Cost**		
-- Indian Bank-2466	47917.00	52369.70	-- Inauguration Meeting, PRA&PVCA & Baseline Survey	12955.00	
			-- Meeting at Community with	147657.00	
To Bank Interest Received		41617.00	Adolescent & Womens Collectives		
			-- Capacity Building of Adolescents & Women Leaders	23145.00	
			-- Panchayet Level Consultations	28140.00	
To Grant Received		5958883.00	-- Community Led Festivals	94800.00	
(Southern Voices for Global Devlop)			-- Supporting Study circles on thematic issues - Creating Products	31750.00	
			-- Stakeholder engagement workshop	15660.00	
			-- Staff Capacity Building, Planning, Reflection & Review Meeting	22675.00	
			-- Steering Group meeting/networking	13588.00	
			-- Meeting with Farmers, Exposure, follow-up negotiation (Ado & Farmer)	32042.00	
			-- Capacity Enhancement of the farmer	10900.00	433312.00
			By Project Travel Cost		
			-- Local Travel & Conveyance		34356.00
			By Other Program Cost		
			-- Project Office Rent		122500.00
			By Capital Cost		
			-- Capital Expenditure	6000.00	
			-- Almirah Purchased (Fixed Assets)	18000.00	24000.00
			By Provissions		
			-- Staff Salary Payable	113500.00	
			-- Creditors/Vendors Payable	156281.00	
			-- Consultancy Fees Payable	473000.00	
			-- Indirect Cost Payable	58604.00	801385.00
			By Indirect Cost		
			-- Bank Charges	4730.62	
			-- Audit Fees	15000.00	
			-- Printing & Stationery Expenses	20040.00	
			-- Internet Cost	3500.00	
			-- Contingencies/Incidental Charges	400.00	
			-- Office/General Expenses	17490.00	
			-- Staff Welfare / Insurance Cost	4000.00	
			-- Project Office Maintenance Cost	65000.00	
			-- Telephone/Mobile Charges	22720.00	**152880.62**
			By Closing Balance		
			-- Cash-in-Hand (FCRA)	732.00	
			-- Cash-in-Hand (Local Cont.)	1911.00	
			-- State Bank of India-4637	1483104.70	
			-- Indian Bank-2466	1420088.38	**2905836.08**
		6052869.70			**6052869.70**

M.K.GIRI & ASSOCIATES Kolkata FRN-329656E M.N. 311059 Chartered Accountants

Indraprastha Srijan Welfare Society

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

Note - 1 Brief abount the entity

M/S. Indraprastha Srijan Welfare Society was incorporated on 09.04.2008 with the main object to carry on the business of NON profit organisation

Note - 2 Significant Accounting Policies

(a) Basis of Accounting

The financial statements of the Entity have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards and other relevant provisions under this Act or any other Act issued from time to time as applicable. The financial statements are prepared on accrual basis under the historical cost convention and recognises income and expenditure on an accrual basis. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

(b) Fund Accounting

The organisation follows the fund-based accounting system. Funds are classified as: Unrestricted Funds – funds that can be used at the discretion of the organisation for general purposes. Restricted Funds – funds received for specific projects or purposes, to be utilised only as per the donor's stipulation.

(b) Revenue Recognition

Donations and contributions are accounted for on receipt basis, except for committed grants which are recognised on an accrual basis to the extent related expenditure is incurred. Interest income, dividend income, and other income are recognised on an accrual basis. Restricted income is recognised in the Income & Expenditure Account to the extent the related expenditure is incurred during the year.

(c) Employee benefits

Employee benefits includes short-term employee benefits, such as wages, salaries and social security contributions, paid annual leave, profit-sharing and bonuses, and non-monetary benefits, post-employment benefits, other long-term employee benefits and termination benefits for current employees.

(d) Expenditure

Expenses are accounted for on an accrual basis. Project-specific expenses are charged against the respective restricted funds. Administrative and general expenses are charged against unrestricted funds.

(e) Fixed Assets

Fixed assets are stated at cost of acquisition, less accumulated depreciation. Depreciation is provided on the written down value/straight line method (specify method) at the rates prescribed in the Income-tax Act, 1961 / as per management estimate of useful life.

(f) Investments

Investments are stated at cost. Provision for diminution is made if such decline is considered other than temporary.Investments relating to restricted funds are earmarked accordingly.

(g) Grants / Subsidies

Government or institutional grants are recognised when there is reasonable assurance that the conditions attached will be complied with, and the grants will be received.Revenue grants are recognised in the Income & Expenditure Account on a systematic basis in relation to the related expenditure.

(h) Taxation

Provision for Income Tax is made on the basis of estimated taxable income for the period at current rates. Tax expense comprises both Current Tax and Deferred Tax at the applicable enacted or substantively enacted rates. Current Tax represents the amount of Income Tax payable/ recoverable in respect of taxable income/ loss for the reporting period. Deferred Tax represents the effect of timing difference between taxable income and accounting income for the reporting period that originates in one year and are capable of reversal in one or more subsequent years.

Based on the nature of services rendered by the Company and their realization in cash and cash equivalent, the Company has ascertained its operating cycle to be 12 months for the purpose of current or non -current classification of assets and liabilities.

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	**Unrestricted Funds**				
1	Corpus Funds	-			-
2	General Funds	-			-
3	Designated Funds				-
4	Accumulated Fund	215,587.42	1,032,799.00	(48,245.50)	1,200,140.92
(B)	**Restricted Funds**				-
		215,587.42	1,032,799.00	(48,245.50)	**1,200,140.92**

M.K.GIRI & ASSOCIATES Kolkata FRN-329856E M.N. 311059 Chartered Accountants

Indraprastha Srijan Welfare Society

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

4	Borrowings	Long Term		Short Term	
		31st March, 2025	31st March, 2024	31st March, 2025	31st March, 202
	Secured				
(a)	**Term loans**				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	**Loans repayable on demand**				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-		
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (A)	-	-	-	-
	Unsecured				
(a)	**Term loans**				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(b)	**Loans repayable on demand**				
(i)	from banks	-	-	-	-
(ii)	from other parties	-	-	-	-
(c)	Deferred payment liabilities	-	-	-	-
(d)	Loans and advances from related parties	-	-	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-	-	-
(f)	Other loans advances (specify nature)	-	-	-	-
	Total (B)	-	-	-	-
	Total (A) + (B)	-	-	-	-
	Foot Note:				
(i)	Nature of the Security to be specified separately.				
(ii)	Terms of repayment of terms loans and other loans may be stated.				
(iii)	Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head may be disclosed.				

M.K.GIRI & ASSOCIATES
Kolkata
FRN-329656E
M.N. 311059
Chartered Accountants

Indraprastha Srijan Welfare Society

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

(Amount in Rs.

5	**Other long-term liabilities**	**31st March, 2025**	**31st March, 2024**
(a)	Advance from customers	-	-
(b)	Others (please specify)	-	-
	Total Other long-term liabilities	-	-

		Long term		Short term	
6	**Provisions**	**31st March, 2025**	**31st March, 2024**	**31st March, 2025**	**31st March, 2024**
(a)	**Provision for employee benefits**				
(i)	Provision for gratuity	-	-	-	-
(ii)	Provision for leave Encashment	-	-	-	-
(b)	**Other provisions**	-	-	-	-
	Un-Spent Grant (From F.Y: 2024-2025)	-	-	2,857,512	-
	Other (specify nature)	-	-	-	-
	Total Provisions	-	-	**2,857,512**	-

7	**Payables**	**31st March, 2025**	**31st March, 2024**
(a)	Total outstanding dues of micro, small and medium enterprises	-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	43,274.00	156,281.00
	Total payables	**43,274.00**	**156,281.00**

Disclosure relating to suppliers registered under MSMED Act based on the information available with the

Particulars	**31st March, 2025**	**31st March, 2024**
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	-	156,281.00
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date	-	-

8	**Other current liabilities**	**31st March, 2025**	**31st 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)	Goods and Service tax payable	-	-
(g)	TDS payable	-	-
(h)	Other payables (specify nature)	-	-
	i) Audit Fees		
	ii) Staff Salary Payable		113,500.00
	iii) Indirect Cost Payable (Staff Insurance, Project Office Maintenance Cost,Telephone & General Exp etc)	3,684.00	58,604.00
	iv) Consultancy Fees Payable		473,000.00
	v) Project Travel Cost Payable	8,991.00	
	Total Other current liabilities	**12,675.00**	**645,104.00**

M.K GIRI & ASSOCIATES ★ Kolkata FRN-329856E M.N. 311059 ★ Chartered Accountants

Indraprastha Srijan Welfare Society

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

9 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Furniture & Fixtures	Motor Cycle	Computer	Printer	Camera	Land & Building	Inverter	Total
Gross Block								
At 1 April 2023	71,268.57	63,750.00	59,472.00	12,437.20	12,910.65	-	-	219,838.42
Additions	-	-			37,489.00			37,489.00
Deductions/Adjustments	-							-
At 1 April 2024	71,268.57	63,750.00	59,472.00	12,437.20	50,399.65	-	-	257,327.42
Additions	29,219.00	6,000.00	5,702.00	6,221.00	-	1,000,000.00	9,657.00	1,056,799.00
Deductions/Adjustments	-							-
At 31 March 2025	**100,487.57**	**69,750.00**	**65,174.00**	**18,658.20**	**50,399.65**	**1,000,000.00**	**9,657.00**	1,314,126.42
At 31 March 2024	**71,268.57**	**63,750.00**	**59,472.00**	**12,437.20**	**50,399.65**	-	-	257,327.42
Depreciation/Adjustments								
At 1 April 2023	-							-
Additions	7,127.00	9,562.00	23,789.00	4,975.00	12,662.00			58,115.00
Deductions/Adjustments	-							-
At 1 April 2024	7,127.00	9,562.00	23,789.00	4,975.00	12,662.00	-	-	58,115.00
Additions	7,314.16	8,578.20	14,273.20	2,984.88	15,095.06			48,245.50
Deductions/Adjustments	-							-
At 31 March 2025	**14,441.16**	**18,140.20**	**38,062.20**	**7,959.88**	**27,757.06**	-	-	106,360.50
At 31 March 2024	**7,127.00**	**9,562.00**	**23,789.00**	**4,975.00**	**12,662.00**	-	-	58,115.00
Net Block								
At 31 March 2025	86,046.41	51,609.80	27,111.80	10,698.32	22,642.59	1,000,000.00	9,657.00	1,207,765.92
At 31 March 2024	**64,141.57**	**54,188.00**	**35,683.00**	**7,462.20**	**37,737.65**	-	-	199,212.42

(Amount in Rs.)

Particulars /Assets	INTANGIBLE ASSETS					
	Goodwill	Computer Software	Copyrights/patents	Liscense and franchise	Others (specify nature)	Total
Gross Block						
At 1 April 2023						
Additions						
Deductions/Adjustments						
At 1 April 2024						
Additions						
Deductions/Adjustments						
At 31 March 2024						
At 31 March 2025						
Amortization/Adjustment						
At 1 April 2023						
Additions						
Deductions/Adjustments						
At 1 April 2024						
Additions						
Deductions/Adjustments						
At 31 March 2024						
At 31 March 2025						
Net Block						
At 31 March 2024						
At 31 March 2025						

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress	31-Mar-24	31-Mar-25
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

Intangible assets under development	31-Mar-24	31-Mar-25
Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-

M K GIRI & ASSOCIATES
Kolkata
FRN-329856E
M.N. 311059
Chartered Accountants

(Amount in R

10	Investments - Non Current and Current	As at 31 March 2025			As at 31 March 2024	
	(valued at historical cost unless stated otherwise)	Face Value	Numbers/ Units/ Shares	Book Value	Numbers/ Units/ Shares	Book Value
	Trade Investments -Quoted					
(a)	Investments in Other Entities					
	Less: Provision for diminution in value of investments			-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Investments property			-		-
(i)	Other non-current investments (specify nature)			-		-
	Total Investments			-		-
	Trade Investments - Unquoted					
(a)	Investments in Other Entities					
	Less: Provision for diminution in value of investments			-		-
				-		-
(b)	Investments in partnership firm (Refer footnote 1)			-		-
	Other Investments					
(c)	Investments in preference shares			-		-
(d)	Investments in equity instruments			-		-
(e)	Investments in government or trust securities			-		-
(f)	Investments in debentures or bonds			-		-
(g)	Investments in mutual funds			-		-
(h)	Other non-current investments (specify nature)			-		-
(i)	Investments property			-		-
	Total Investments			-		-
	Aggregate market value as at the end of the year:					
	Aggregate amount of quoted investments and market value thereof.			-		-
	Aggregate amount of Un-quoted investments.			-		-
	Aggreagte Provision for diminution in value of investments.					
	Footnote 1: Details of investment in partnership firm			**As at 31 March 2025**		**As at 31 March 2024**
	Name of partner with % share in profits of such firm					
	ABC			-		-
	XYZ			-		-
	Mr. A			-		-
	Total capital of the firm (Amount in Rs.)			-		-

	Current Investments	Face Value	As at 31 March 2025 Numbers/ Units/ Shares	As at 31 March 2025 Book Value	As at 31 March 2024 Numbers/ Units/ Shares	As at 31 March 2024 Book Value
	Trade (valued at lower of cost or market value) - Quoted					
(a)	Current maturities of long-term investments			-		-
(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)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-
	Trade (valued at lower of cost or market value) - Unquoted					
(a)	Current maturities of long-term investments					
(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)	Other Short-term investments (specify nature)			-		-
	Net current investments			-		-

Kolkata FRN 329 M.N. 311059 Chartered Accountants

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

	Grand Total			-	-
	Aggregate value of quoted investments and market value thereof.			-	-
	Aggregate value of quoted investments.			-	-
	Aggregate Provision for diminution in value of investments.			-	-

M.K GIRI & ASSOCIATES
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Indraprastha Srijan Welfare Society

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

			Long Term		Short Term	
11	**Loans and advances**		**31st March, 2025**	**31st March, 2024**	**31st March, 2025**	**31st March, 2024**
A	**(Secured)**					
(a)	**Capital advances**					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances (specify nature)		-	-	-	-
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable					
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits					
(vi)	Balance with government authorities					
		(b)	-	-	-	-
	Total (a)+(b) (A)		-	-	-	-

			Long Term		Short Term	
B	**Loans and advances**		**31st March, 2025**	**31st March, 2024**	**31st March, 2025**	**31st March, 2024**
	(Unsecured)					
(a)	**Capital advances**					
(i)	Considered good		-	-	-	-
(ii)	Doubtful		-	-	-	-
	Less: Provision for doubtful advances		-	-	-	-
		(a)	-	-	-	-
(b)	Loans advances to partners or relative of partners		-	-	-	-
(c)	Other loans and advances (specify nature)		-	-	-	-
(i)	Prepaid expenses		-	-	-	-
(ii)	CENVAT credit receivable					
(iii)	VAT credit receivable					
(iv)	Service tax credit receivable					
(v)	GST input credit receivable					
(v)	Security Deposits					
(vi)	Balance with government authorities					
		(b)	-	-	-	-
	Total (a)+(b) (B)		-	-	-	-
	Total (A + B)		-	-	-	-

12	**Other non-current assets**	**31st March, 2025**	**31st March, 2024**
(a)	Security Deposits	-	-
(b)	Prepaid expenses	-	-
(c)	Others (Specify nature)	-	-
	Total other non-current other assets	-	-

13	**Receivables**	**31st March, 2025**	**31st March, 2024**
(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	-	-
	Total	-	-

M K GIRI & ASSOCIATES Kolkata FRN-329856E M.N. 311059 Chartered Accountants

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

			31st March, 2025	31st March, 2024
14	**Cash and Bank Balances**			
A	**Cash and cash equivalents**			
(a)	On current accounts		-	-
	Indian Bank (A/c- 22574392466)		1,420,088.38	47,917.00
	State Bank of India (A/c- 40200504637) FCRA		1,483,104.70	78.70
(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		-	-
	FCRA		732.00	2,463.00
	Local		1,911.00	1,911.00
	Total	(I)	2,905,836.08	52,369.70
B	**Other bank balances**			
(a)	Bank Deposits			
(i)	Earmarked Bank Deposits		-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-	-
(iii)	Margin money or deposits under lien		-	-
(iv)	Others (specify nature)		-	-
	Total other bank balances	(II)	-	-
	Total Cash and bank balances	(I+II)	**2,905,836.08**	**52,369.70**

		31st March, 2025	31st March, 2024
15	**Other current assets**		
	Grant Receivable		**765,390.30**
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a)	Interest accrued but not due on deposits	-	-
(b)	Interest accrued and due on deposits	-	-
	Total	-	**765,390.30**



Indraprastha Srijan Welfare Society
Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

16	**Other income**		**31st March, 2025**	**31st March, 2024**
(a)	Interest income		41,617.00	13,502.00
(b)	Dividend income		-	-
(c)	Net gain on sale of investments		-	-
(d)	Other		-	-
	Unspent Grant at end of year brought forward		-	1,269,125.70
	Grant Receipt		5,193,492.70	-
	Less: Un-Spent Grant Carried Over		2,857,512.08	-
	Grant Receivable			765,390.30
	Total other income		**2,377,597.62**	**2,048,018.00**
17	**Cost of goods sold (Delete whatever is not applicable)**		**31st March, 2025**	**31st March, 2024**
(A)	**Materials consumed/distributed**			
	Raw material consumed/distributed			
(i)	Inventory at the beginning of the year		-	-
(ii)	Add : Purchases during the year		-	-
(iii)	Less: Inventory at the end of the year		-	-
	Cost of raw material consumed	(I)	-	-
	Other materials (purchased intermediates and components)			
(i)	Inventory at the beginning of the year		-	-
(ii)	Add : Purchases during the year		-	-
(iii)	Less: Inventory at the end of the year		-	-
	Cost of other material distributes	(II)	-	-
	Total raw material consumed/distributed (A)	(I+II)	-	-
B	**Purchases of stock-in-trade**		**31st March, 2025**	**31st March, 2024**
(i)	...		-	-
(ii)	...		-	-
(iii)	...		-	-
	Total (B)		-	-
C	**Changes in inventories of finished goods, work in progress and stock-in trade**		**31st March, 2025**	**31st March, 2024**
	Inventories at the beginning of the year:			
(i)	Stock-in-trade		-	-
(ii)	Work in progress		-	-
(iii)	Finished goods		-	-
		(I)	-	-
	Inventories at the end of the year:			
(i)	Stock-in-trade		-	-
(ii)	Work in progress		-	-
(iii)	Finished goods		-	-
		(II)	-	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)		-	-
	Total (A+B+C)		-	-
18	**Employee benefits expense**		**31st March, 2025**	**31st March, 2024**
	(Including contract labour)			
(a)	Salaries, wages, bonus and other allowances		281,400.00	260,465.00
(b)	Contribution to provident and other funds		-	-
(c)	Gratuity expenses		-	-
(d)	Staff welfare expenses		4,000.00	24,000.00
	Total Employee benefits expense		**285,400.00**	**284,465.00**

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19	**Finance cost**	31st March, 2025	31st March, 2024
(a)	Interest expense		
(i)	On bank loan	-	-
(ii)	On assets on finance lease	-	-
(b)	Other borrowing costs		
(c)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	-	-

20	**Depreciation and amortization expense**	31st March, 2025	31st March, 2024
(a)	on tangible assets (Refer note 11)	48,245.50	58,115.00
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	**48,245.50**	**58,115.00**

21	**Other Expenses**	31st March, 2025	31st March, 2024
(a)	Religious/charitable		
(b)	Other Expenses		
	(a)Direct Cost:-		
	(i)Personel Cost:-		
	Consultancy Fees	1,297,200.00	1,058,526.00
	(ii)Travel & Conference:-		
	Local Travelling & Conveyance	50,347.00	37,295.00
	Travel for Program Activities		36,393.00
	(iii) Programme Cost:-		
	Inauguration Meeting, PRA&PVCA & Baseline Survey	12,955.00	
	Meeting at Community with Adolescent & Womens Collectives	181,367.00	
	Capacity Building of Adolescents & Women Leaders	23,145.00	
	Supporting Study circles on thematic issues - Creating Products	31,750.00	
	Stakeholder engagement workshop	15,660.00	
	Steering Group meeting/networking	13,588.00	
	Meeting with Farmers, Exposure,follow-up negotiation (Ado & Farmer)	32,042.00	
	Capacity Enhancement of the farmer	10,900.00	
	Staff Capacity Building, Planning Reflection & Review Meeting	22,675.00	4,495.00
	Panchayet Level Consultation	28,140.00	18,870.00
	(iv) Other Programme Cost:-		
	Project Office Rent	122,500.00	113,000.00
	(b) Other Direct Cost:-		
	Awareness & Engagement of Community/Group Empower, Network,Workshop,etc		173,142.00
	Community Group Formation, Category wise & Capacity Building		46,727.00
	Cultural Programme/Festival	94,800.00	93,307.00
	Exposure & Others		42,520.00
	Development of Documentary		20,000.00
	('c) Indirect Overhead:-		
	Internet, Printing & Stationery	26,040.00	16,395.00
	Office/General Expenses	20,625.00	8,425.00
	Project Office Maintenance Cost	65,000.00	25,000.00
	Contingencies/ Incidental Charge	400.00	2,200.00
	Telephone/Mobile Charges	23,333.00	18,510.00
	Office/generel Expenses (Local)		9,900.00
	Bank charges	4,730.62	
	Software Expenses (Tally.ERP)		23,848.00
	Audit Fees	15,000.00	15,000.00
	Total	2,092,197.62	1,763,553.00

	Payments to the Auditor as :-	31st March, 2025	31st March, 2024
(a)	Auditor i.e. Audit Fees	15,000.00	15,000.00
(b)	For taxation matters	-	
(d)	For other services	-	
(e)	For reimbursement of expenses;	-	
		-	
		15,000.00	**15,000.00**

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Chartered Accountants

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