

**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067  
BALANCE SHEET AS ON 31ST MARCH 2023

**CONSOLIDATED PROJECTS**

	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
<b>SOURCES OF FUND</b>			
<b>I.FUND BALANCES:</b>			
a. Corpus Fund	[01]	1,91,503.00	66,927.00
b. General Fund	[02]	10,01,078.18	9,32,202.28
c. Project Fund	[03]	28,66,123.50	50,89,963.50
d. Asset Fund	[04]	4,27,001.35	4,88,866.35
<b>II.LOAN FUNDS:</b>			
a. Secured Loans			-
b. Unsecured Loans			-
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>44,85,706.03</b>	<b>65,77,959.13</b>
<b>APPLICATION OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Opening WDV	[05]	4,88,866.35	3,90,381.35
Add: Assets Purchased during the Year		85,218.00	2,28,420.00
Less: Disposed during the Year		14,200.00	500.00
Less: Depreciation		1,32,883.00	1,29,435.00
Closing WDV		<b>4,27,001.35</b>	<b>4,88,866.35</b>
<b>II. INVESTMENT</b>		<b>8,58,707.00</b>	<b>7,87,783.00</b>
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Cash & Bank Balance	[06]	33,21,534.78	53,84,977.78
b. Loans and Advances	[07]	38,592.90	54,395.00
	<b>A</b>	<b>33,60,127.68</b>	<b>54,39,372.78</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[08]	1,60,130.00	1,38,063.00
	<b>B</b>	<b>1,60,130.00</b>	<b>1,38,063.00</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>31,99,997.68</b>	<b>53,01,309.78</b>
<b>TOTAL</b>	<b>[I+II+III]</b>	<b>44,85,706.03</b>	<b>65,77,959.13</b>

Significant Accounting Policies and Notes to Accounts

[16]

Schedules referred to above forms an integral part of Financial Statement.

For & on Behalf:

For Ray & Ray

Chartered Accountants

Firm Registration Number: 301072E

(Samir Manocha)  
Partner

Membership Number: 091479

Place: New Delhi

Date:

Place: New Delhi

Date: 25 October 2023

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  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

**CONSOLIDATED PROJECTS**

	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
<b>I. INCOME</b>			
Grant in Aid	[09]	2,03,71,096.00	2,15,81,310.50
Bank Interest	[10]	1,76,379.00	2,14,730.00
Interest on FD		74,148.90	41,776.00
Donation		-	40,000.00
Other Income	[11]	24,783.00	500.00
<b>TOTAL</b>		<b>2,06,46,406.90</b>	<b>2,18,78,316.50</b>
<b>II. EXPENDITURE</b>			
<b>FOREIGN PROJECTS</b>			
Regional Mainstreaming of Local Capacities for Peace Approach in South Asia		-	-
N-IND-2019-0202 / Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy	[12]	-	1,85,30,927.00
SCHEDULE: [14] Bftw (N-ASL-2022-0216 / Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy)	[13]	1,89,26,332.00	-
Misereor Project No.321-923-1012 ZG Composite Heritage for Peace in Jammu and Kashmir, India	[14]	-	28,00,409.00
Misereor Project No.321-923-1015 ZG Composite Heritage for Peace in Jammu and Kashmir, India	[15]	38,38,293.00	5,90,242.00
Bank Charges		-	-
Covid-19 Relief Expenses		-	-
<b>NATIONAL PROJECTS</b>			
Bank Charges		1.00	17.70
Covid-19 Relief Expenses		-	21,532.00
Bad Debt		13,735.00	-
Professional Fee		23,010.00	-
Depreciation	[05]	1,32,883.00	1,29,435.00
Less: Transfer to Asset Fund		1,32,883.00	1,29,435.00
<b>TOTAL</b>		<b>2,28,01,371.00</b>	<b>2,19,43,127.70</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>(21,54,964.10)</b>	<b>(64,811.20)</b>
<b>IV. TRANSFERRED TO GENERAL FUND</b>		<b>68,875.90</b>	<b>86,531.30</b>
<b>TRANSFERRED TO PROJECT FUND</b>		<b>(22,23,840.00)</b>	<b>(1,51,342.50)</b>

Significant Accounting Policies and Notes to Accounts [16]

Schedules referred to above forms an integral part of Financial Statement.

For & on Behalf:

For Ray & Ray

Chartered Accountants

Firm Registration Number: 301072E

(Samir Manocha)

Partner

Membership Number: 091479

Place: New Delhi

Date: 25 October 2023

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 & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

**CONSOLIDATED PROJECTS**

	SCHEDULE	F.Y. 2021-22
<b>RECEIPTS</b>		
<i>Opening Balances</i>		
Cash in Hand	11,895.00	21,988.00
Cash at Bank	53,73,082.78	55,61,670.98
Investment	7,87,783.00	7,00,000.00
Corpus Donation	1,24,576.00	66,927.00
Grant in Aid	[15] 2,03,71,096.00	2,15,81,310.50
Interest on Savings	1,86,644.00	2,14,730.00
Interest on FD	70,924.00	87,783.00
Donation	-	40,000.00
Other Income	[10] 9,810.00	500.00
Loan & Advances Received	-	1,02,690.00
<b>TOTAL</b>	<b>2,69,35,810.78</b>	<b>2,83,77,599.48</b>
<b>PAYMENTS</b>		
<b>FOREIGN PROJECTS</b>		
N-IND-2019-0202 / Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy	[11]	- 1,85,30,927.00
Regional Mainstreaming of Local Capacities for Peace Approach in South Asia		-
N-IND-2019-0202 / Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy	[12]	1,89,16,332.00 -
Misereor Project No.321-923-1012 ZG Composite Heritage for Peace in Jammu and Kashmir, India	[13]	- 28,00,409.00
Misereor Project No.321-923-1015 ZG Composite Heritage for Peace in Jammu and Kashmir, India	[14]	37,92,658.00 5,90,242.00
Bank Charges		- -
Covid-19 Relief Expenses		- -
<b>NATIONAL PROJECTS</b>		
Bank Charges		1.00 17.70
Covid-19 Relief Expenses		- 21,532.00
Professional Fee		10,260.00
Sundry Debtors		35,368.00
TDS paid		950.00
Liabilities Paid		- 2,61,711.00
<i>Closing Balances</i>		
Cash in Hand		7,612.00 11,895.00
Cash at Bank		33,13,922.78 53,73,082.78
		8,58,707.00 7,87,783.00
<b>TOTAL</b>	<b>2,69,35,810.78</b>	<b>2,83,77,599.48</b>

Significant Accounting Policies and Notes to Accounts

[16]

Schedules referred to above forms an integral part of Financial Statement

For & on Behalf:

For Ray & Ray

Chartered Accountants

Firm Registration Number: 301072E

*(Signature)*  
(Samir Manocha)  
Partner

Membership Number: 091479

Place: New Delhi

Date: 25 October 2023

For & on Behalf:

Institute for Social Democracy

*(Signature)*  
Mohammad Azhar  
Managing Trustee



**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

**CONSOLIDATED PROJECTS**

Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
<b><u>SCHEDULE [01] : CORPUS FUND</u></b>		
Opening Balance	66,927.00	-
Add: Received during the Year	1,24,576.00	66,927.00
<b>TOTAL</b>	<b>1,91,503.00</b>	<b>66,927.00</b>
<b><u>SCHEDULE [02] : GENERAL FUND</u></b>		
<b><u>FCRA PROJECTS</u></b>		
Opening Balance	13,564.94	56,342.94
Add: Transfer from Income & Expenditure Account	24,783.00	21,632.00
Less: Transfer to Project Fund		64,410.00
	<b>38,347.94</b>	<b>13,564.94</b>
<b><u>LOCAL PROJECTS</u></b>		
Opening Balance	9,18,637.34	8,53,738.04
Add: Transfer from Income & Expenditure Account	44,092.90	64,899.30
	<b>9,62,730.24</b>	<b>9,18,637.34</b>
<b>TOTAL</b>	<b>10,01,078.18</b>	<b>9,32,202.28</b>
<b><u>SCHEDULE [03] : PROJECT FUND</u></b>		
Opening Fund Balance	50,89,963.50	51,76,896.00
Add: Transfer from General Fund	-	64,410.00
Add: Grant Received During the Year	2,03,71,096.00	2,15,81,310.50
Add: Bank Interest	1,69,689.00	1,88,925.00
Less: Grant Utilized During the Year	2,27,64,625.00	2,19,21,578.00
<b>TOTAL</b>	<b>28,66,123.50</b>	<b>50,89,963.50</b>
<b><u>SCHEDULE [04] : ASSET FUND</u></b>		
<b><u>FCRA PROJECTS</u></b>		
Gross Value	4,88,866.35	3,90,381.35
Add: Purchased during the year	85,218.00	2,28,420.00
Less: Disposed off during the year	14,200.00	500.00
Less: Depreciation transferred to Assets fund	1,32,883.00	1,29,435.00
<b>TOTAL</b>	<b>4,27,001.35</b>	<b>4,88,866.35</b>





**CONSOLIDATED PROJECTS**

Schedules forming part of Financial Statement

F.Y. 2022-23

F.Y. 2021-22

**SCHEDULE [06] : CLOSING CASH & BANK BALANCE**

*Cash in Hand*

FCRA Projects	5,761.00	8,044.00
Local Projects	1,851.00	3,851.00

*Cash at Bank*

*FCRA Projects*

Canara Bank A/C No: 1305101039034	24,31,691.00	45,38,022.00
Canara Bank A/C No: 1305101039737	5,93,903.50	6,49,294.50
State Bank of India A/C No: 39911004752	21,440.94	10,857.94

*Local Projects*

Canara Bank A/c - 1305101039036	2,14,734.34	1,74,908.34
HDFC Bank A/c - 5010033227861	52,153.00	-

**TOTAL**

33,21,534.78      53,84,977.78

**SCHEDULE [07] : LOAN AND ADVANCES**

*FCRA Projects*

Accured Interest	-	13,735.00
TDS Receivable	3,224.90	5,292.00

*Local Projects*

New Kinnection Tour & Travel	35,368.00	35,368.00
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**TOTAL**

38,592.90      54,395.00

**SCHEDULE [08] : CURRENT LIABILITIES**

*TDS Payable*

EPF Payable	1,48,325.00	1,38,063.00
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*Salary Payable*

Other	11,805.00	-
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**TOTAL**

1,60,130.00      1,38,063.00

**SCHEDULE [09] : GRANT IN AID**

*CASA (Regional Mainstreaming of Local Capacities for Peace Approach in South Asia)*

Grant received During the year

Add: Bank Interest	-	-
	-	-
	-	-

*Bftw (N-ASL-2022-0216 / Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy)*

Grant received during the year

Add: Bank Interest	1,66,63,687.00	-
	-	-
	1,66,63,687.00	-

*Bftw (N-IND-2019-0202 / Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy)*

Grant received during the year

Add: Bank Interest	-	1,95,37,918.00
	-	-
	-	1,95,37,918.00

*Misereor Project No.321-923-1012 ZG Composite Heritage for Peace in Jammu and Kashmir, India*

Grant received during the year

Add: Bank Interest	-	10,35,652.50
	-	-
	-	10,35,652.50

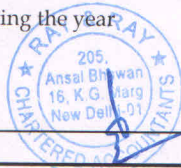
*Misereor Project No.321-923-1015 ZG Composite Heritage for Peace in Jammu and Kashmir, India*

Grant received during the year

Add: Bank Interest	37,07,409.00	10,07,740.00
	-	-
	37,07,409.00	10,07,740.00

**TOTAL**

37,07,409.00      2,15,81,310.50



**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

**CONSOLIDATED PROJECTS**

Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
<b>SCHEDULE [10] : Bank Intrest</b>		
Bank intrest-Non FC	6,690.00	4,673.00
Bank intrest-FC	1,69,689.00	2,10,057.00
<b>Total</b>	<b>1,76,379.00</b>	<b>2,14,730.00</b>
<b>SCHEDULE [11] : OTHER INCOME</b>		
Sale of Assets	14,200.00	500.00
Intrests Received-SBI Bank	10,583.00	-
<b>TOTAL</b>	<b>24,783.00</b>	<b>500.00</b>

**SCHEDULE: [12] Bftw (N-IND-2019-0202 / Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy)**

<b>Project activities</b>		
Workshops and Trainings on CH	-	17,78,430.00
Staff Capacity Building	-	8,67,854.00
Annual Backstopping with ISD	-	6,22,472.00
Composite Heritage Accompaniment	-	-
Composite Heritage at Grassroot level and Mainstreaming	-	23,48,676.00
Material for Popular Education and Dissemination	-	2,25,850.00
Research and Survey	-	1,46,537.00
Travel Costs	-	1,05,578.00
Meeting on Covid-19/Gender/DNH/LCP	-	4,72,790.00
Youth convention	-	-
Personnel	-	-
Programme Personnel	-	75,09,561.00
Administrative Staff	-	14,99,650.00
Administration Cost	-	-
Administration Incl. Audit & Bank Charges	-	14,18,570.00
Procurement	-	-
Procurement: Office equipment	-	1,16,129.00
Reserve Bftw	-	-
Covid-19 Relief Expnses:BftW	-	14,18,830.00
<b>TOTAL</b>	<b>-</b>	<b>1,85,30,927.00</b>





**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

**CONSOLIDATED PROJECTS**

Schedules forming part of Financial Statement

F.Y. 2022-23

F.Y. 2021-22

**SCHEDULE: [13] Bftw (N-ASL-2022-0216 / Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy)**

<b>Project activities</b>		
Workshops and Trainings on CH	8,93,287.00	-
Staff Capacity Building	5,42,323.00	-
Annual Backstopping with ISD	2,99,643.00	-
Composite Heritage Accompaniment	2,76,446.00	-
Composite Heritage at Grassroot level and Mainstreaming	22,44,070.00	-
Material for Popular Education and Dissemination	10,87,389.00	-
Research and Survey	1,20,000.00	-
Travel Costs	1,13,290.00	-
Meeting on Covid-19/Gender/DNH/LCP	7,37,659.00	-
Youth convention	14,79,497.00	-
<b>Personnel</b>		
Programme Personnel	85,50,822.00	-
Administrative Staff	14,28,313.00	-
<b>Administration Cost</b>		
Administration Incl. Audit & Bank Charges	10,68,375.00	-
<b>Procurement</b>		
Procurement: Office equipment	85,218.00	-
<b>Reserve Bftw</b>		
Covid-19 Relief Expnses:BftW	-	-
<b>TOTAL</b>	<b>1,89,26,332.00</b>	<b>-</b>

**SCHEDULE [14] : Misereor Project No.321-923-1012 ZG Composite Heritage for Peace in Jammu and Kashmir, India**

<b>Non-Recurrent Expenditure</b>		
1 Computer System, 1 Voice Recorder, 1 Camera		-
<b>Staff Costs</b>		
2 Programme Associates, 2 Community Resource, Person, 1 Chief Functionary (Part-Time)	-	5,70,520.00
1 Account in Charge and Head of Finance (both Part-Time), 1 Account Assistant	-	2,87,232.00
Social Security	-	97,581.00
<b>Project Activities</b>		
5 Orientation Workshops	-	6,47,145.00
Exposure Visits, Campaign and alliance building, grassroot initiatives	-	2,11,483.00
Follow-up meetings, PME Meetings, staff travel costs	-	1,99,444.00
Covid-19 Relief Expenses	-	5,70,713.00
<b>Project Administration</b>		
Office Rent	-	1,00,800.00
Other Admin Costs (postage, telephone, internet charges, photocopies, etc.)	-	40,491.00
Project Auditing Fees (2 semi annual audits)	-	75,000.00
<b>TOTAL</b>	<b>-</b>	<b>28,00,409.00</b>



**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

**CONSOLIDATED PROJECTS**

Schedules forming part of Financial Statement

F.Y. 2022-23

F.Y. 2021-22

**SCHEDULE [15] : Misereor Project No.321-923-1015 ZG Composite Heritage for Peace in Jammu and Kashmir, India**

**Non-Recurrent Expenditure**

2 Laptops	-	85,500.00
1 Printer	-	18,000.00
1 Table and 1 Chair	-	8,791.00

**Staff Costs**

1 Chief Coordinator & 1 Programme Incharge	83,137.00	39,539.50
2 Field Coordinators, 4 Community Resource Persons & 1 Programme Associate	13,13,444.00	1,65,285.50
1 Account Incharge & 1 Account Assistant	4,38,137.00	1,05,810.00

**Project Activities**

Grassroot Initiatives on Revival of Composite Heritage	4,48,501.00	89,018.00
Orientation Workshop on Composite Heritage: Misereor	8,62,655.00	-
PME_Visit-Misereor	2,04,648.00	-
Staff Development and Qualification	-	2,991.00
Staff Capacity Building :Misereor	1,20,069.00	-
Staff Travel Costs	62,313.00	7,014.00

**Project Administration**

Audit Fees_ Misereor	1,00,000.00	
Bank Charges Misereor	1,772.00	
Cellphone Expenses: Misereor	3,914.00	
Electricity & Water :Miseroer	27,200.00	
Office Expenses: Misereor	10,525.00	
Postage & Courier- Misereor	535.00	
Printing & Stationary Misereor	1,663.00	
Repair & Maintenance: Misereor	4,533.00	
Staff welfare: Misereor	600.00	
Telephone & Fax Misereor	1,647.00	
Office Rent Costs	1,53,000.00	50,400.00
Utility Costs	-	17,893.00

**TOTAL**

**38,38,293.00**

**5,90,242.00**

**SCHEDULE [17] : GRANT IN AID**

Bftw (N-IND-2022-0216 / Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy)	1,66,63,687.00	-
Bftw (N-IND-2019-0202 / Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy)	-	1,95,37,918.00
Misereor Project No.321-923-1012 ZG	-	10,35,652.50
Misereor Project No.321-923-1015 ZG	37,07,409.00	10,07,740.00

**TOTAL**

**2,03,71,096.00**

**2,15,81,310.50**





**NOTE - 16**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**1. Background**

Institute for Social Democracy (ISD) was formed in Delhi in 2004. It strives for a secular and democratic society that is intolerant of any form of exploitation. ISD mainly intervenes in the Hindi speaking states in North India, but also has established contacts and undertaken programmes in other South Asian countries. The organisation educates and trains activists and staff of community based and grassroots organisations on issues of communalism, caste and gender discrimination.

**2. Significant accounting policies**

**2.1 Basis of accounting and preparation of financial statements**

The financial statements have been prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the generally accepted accounting principles in India ("Indian GAAP") and comply with the Accounting Standards prescribed by the Institute of Chartered Accountants of India (ICAI) to the extent applicable.

**2.2 Fixed Assets and depreciation**

Fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for the intended use.

- A) Assets purchased out of the Grant received are charged to profit and loss account under the head "COST INCURRED ON ASSETS ACQUISITION" under the concerned project expense head. Simultaneously Assets fund is created against the value of the Fixed assets charged to the Income and expenditure account.
- B) Assets created out of owned fund is shown under the Fixed assets.
- C) Fixed assets are shown at Written down value on the balance sheet.
- D) No revaluation of fixed assets was made during the years.

**2.3 Depreciation on fixed assets**

Depreciation on fixed assets has been provided on the Written down value method at the following rates prescribe under Appendix 1 to the income tax rules 1962.

Asset category	Depreciation rate Per annum (%)
Air conditioner	15.00
Office equipment	15.00
Computers	40.00
Furniture and fixtures	10.00

As the total value of the assets Acquired out of the Grant Fund is charged to revenue during the years of purchase, depreciation on such assets is adjusted against the assets Fund for Disclosure purpose in balance sheet.



**2.4 Revenue Recognition:**



Restricted project grants were recognised as income on the grant received during the project period on the pro-rata basis of respective project, whereas unrestricted project grant and donation were recognized on the basis of receipt in accordance to the guidelines on "NOT FOR PROFIT ORGANIZATION" issued by The institute of chartered accountant of India.

**2.5 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 years to the extend unutilised has transferred to the project fund Schedule Num: 03 of the balance sheets.

**2.6 Other income:**

Amount Disclosed in Income and & Expenditures account and Receipt and payments Account under the head "Other income" represent the amount realised as follows:

Sales of Fixed assets: Rs.14, 200/-

Interest received in local bank balance: Rs.10,583/-

**2.7 Bank Interest:**

Interest on saving bank account is reflected under income and expenditures account after allocating such interest derived on unutilized donor funds. The Interest is accounted under the receipt and payment account as the total of interest received during the period from 01.04.2022 to 31.03.2023 in the saving bank account.

**2.8 Expenditures:**

Expenses are disclosed on accrual basis in the income & expenditure account.

**2.9 Foreign Contribution:**

Foreign contributions are accounted for on the basis of credit advised received from bank.

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**3.1** Income & Expenses incurred out of foreign grants are generally disclosed as per the requirements of the rules 5 of Foreign Contribution Regulation 2011.

**3.2** There is no such income which is of a business nature as define under section 2 (15) of income tax act, 1961.

**3.3** Previous year figure to the extent possible has been regrouped and rearranged where required.

**3.4** Pending Legal case/Contingent Liabilities: It was informed to us by the managements that there are no legal cases pending or initiated during the year either by any individual or organisation against INSTITUTE for SOCIAL DEMOCRACY.

**3.5** The account related foreign Funds are in conformity with the provision of FCRA 2010. Specific care was taken applicability of rules 4 & 5 of the FC, 2011.

**3.6 The ISD is registered under:**

A) Trust act vide Registration No 224/IV/1055 dated 05.04.2004

B) Under the section 12A of the income Tax Act, 1961 vide Registration No. AAATI4098QE20075 Dated 24.09.2021 and valid till AY 2026-27.

C) Under section 80G of income tax Act, 1961 vide Registration No: AAATI4098QF20214 and till AY 2026-27.

D) **FCRA** vide Registration No: 231660807 dated 10/09/2007 with The Ministry of Home Affairs and Renewed on 24/12/2021 to receive foreign contribution.

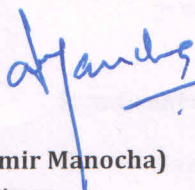




- E) PAN of the origination is AAATI4098Q
- F) TAN of the origination is DELI05157F

4. The financials of the previous year was audited by a firm other than Ray & Ray Chartered Accountant. Previous year figures have been regrouped/reclassified, where necessary, to conform to this year's classification.

**For Ray & Ray**  
**Chartered Accountants**  
**Firm Registration Number:301072E**


  
**(Samir Manocha)**  
**Partner**

Membership Number: 91479

Place: New Delhi  
Date: 25-10-2023



**For and on behalf of**  
**Institute for Social Democracy**

  
**Mohammad Azhar**  
**Managing Trustee**

