



AASHISH GOYAL & ASSOCIATES

CHARTERED ACCOUNTANTS

FORM NO.10B

[See Rule 17B]

Audit report under section 12A(b) of the Income Tax Act, 1961, in the case of charitable or religious trusts or institutions.

We have examined the balance sheet of **Institute for Development Support Society** as at 31-03-2025 and the Income & Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust.

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit. In our opinion, proper books of accounts have been kept at the head office & branches of the above-named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to the information given to us, the said accounts, give a true and fair view: -

(a) In the case of the balance sheet, of the state of affairs of the above-named trust as at 31-03-2025, and

(b) In the case of the income & expenditure account, Deficit of the assessee for the year ended on that date.

Place: Dehradun

Date: 02-07-2025

Aashish


CA Aashish Goyal
Chartered Accountant
M.No - 434174

UDIN: 25434174BMJBZG5557

Shardal



INSTITUTE FOR DEVELOPMENT SUPPORT SOCIETY
D BLOCK, HOUSE NO. 26, LANE NO. 1, SHASTRI NAGAR, DEHRADUN, UTTARAKHAND - 248001
BALANCE SHEET AS AT 31.03.2025

Funds & Liabilities	Amount	Property & Assets	Amount
	Rs.		Rs.
Trust Funds or Corpus :-			
Balance as per last Balance Sheet	9934531.50	Fixed Assets	
Add : Excess Income Over Expenditure	8062713.88	(as per Dep Chart)	88221.00
	17997245.38		
Current Liabilities			
Expenses Payable	1607855.59	Investments	
		FDRs	723878.00
		Security Deposits	223500.00
Current Assets			
		Cash in Hand	235029.88
		Punjab National Bank #0043	190663.46
		Punjab National Bank #3823	12862397.51
		Punjab National Bank # 2031	472358.61
		Punjab National Bank # 593	4001843.52
		TDS AY 2016-17	454266.00
		TDS AY 2019-20	202043.00
		TDS AY 2020-21	10,900
		TDS AY 2024-25	1,40,000
Total	19605100.97	Total	19605100.98

Auditors report

"As per our separate report of even date"

For Aashish Goyal & Associates


CA Aashish Goyal
Chartered Accountant



Place : Dehradun

Dated : 02.07.2025

UDIN: 25434174BMJZG5557

For Institute for Development Support Society



(Authorised Signatory)



INSTITUTE FOR DEVELOPMENT SUPPORT SOCIETY
D BLOCK, HOUSE NO. 26, LANE NO. 1, SHASTRI NAGAR, DEHRADUN, UTTARAKHAND - 248001
INCOME AND EXPENDITURE FOR THE YEAR ENDED 31.03.2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
	Rs.		Rs.
Expenditure for IIMPACT	14867136.09	Gross Donations	
Expenditure for UNOPS	30528135.77	IIMPACT	18354489.00
Radio Himalaya - Raising Awareness among Himalayan Communities about UN Sustainable Development Goals		UNOPS	36658144.96
		SSWM	560336.00
		Saving Bank Interest	372400.00
	9960.00	FDRs Interest	46602.00
Sustainable Solid Waste Management	495897.36		
Other Administrative Expenses			
Salary Expenses	855360.00		
Travelling & Conveyance	344442.07		
Office Rent	316800.00		
Community Expenses	431911.18		
Accounting Charges	57024.00		
Bank Charges	6215.62		
Depriciation	16376.00		
Surplus carried over to Balance Sheet	8062713.88		
Total	55991971.96	Total	55991971.96

Auditors report
 "As per our separate report of even date"

For Aashish Goyal & Associates

CA Aashish Goyal
 Chartered Accountant

Place : Dehradun
 Dated : 02.07.2025
 UDIN: 25434174BMJBZG5557



For Institute for Development Support Society

(Authorised Signatory)

Sharal



INSTITUTE FOR DEVELOPMENT SUPPORT SOCIETY
D BLOCK, HOUSE NO. 26, LANE NO. 1, SHASTRI NAGAR, DEHRADUN, UTTARAKHAND - 248001
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31.03.2025

Receipts	AMOUNT Rs.	Payments	AMOUNT Rs.
Opening Balance		Expenditure for IIMPACT	14205152.96
Cash in Hand	94011.95	Expenditure for UNOPS	29778135.77
Cash at Bank	8038146.55	Homestay Skill Training Management and Capacity Building	9960.00
Gross Donations		Sustainable Solid Waste Management	495897.36
IIMPACT	18354489.00	Other Administrative Expenses	
UNOPS	36658144.96	Salary Expenses	855360.00
SSWM	560336.00	Travelling & Conveyance	344442.07
Saving Bank Interest	372400.00	Office Rent	316800.00
		Community Expenses	431911.18
		Accounting Charges	57024.00
		Bank Charges	6215.62
		Expenses Payable	5000.00
		Closing Balance	
		Cash in Hand	235029.88
		Cash at Bank	17336599.64
TOTAL	64077528.46	TOTAL	64077528.46

Auditors report
 "As per our separate report of even date"

For Aashish Goyal & Associates

CA Aashish Goyal
 Chartered Accountant

Place : Dehradun
 Dated : 02.07.2025
 UDIN: 25434174BMJBZG5557



For Institute for Development Support Society

(Authorised Signatory)



Shanal

INSTITUTE FOR DEVELOPMENT SUPPORT SOCIETY
D BLOCK, HOUSE NO. 26, LANE NO. 1, SHASTRI NAGAR, DEHRADUN, UTTARAKHAND - 248001
Details of Fixed Assets & Depreciation

Particulars	W.D.V. as on 01/04/2024	Additions Before	Total	Rate of Dep.	DEP.	W.D.V. as on 31/03/2025
Furniture & Fixtures	64249.00	0.00	64249.00	10%	6425.00	57824.00
Electrical Equipments	24752.00	0.00	24752.00	15%	3713.00	21039.00
Computers	15596.00	0.00	15596.00	40%	6238.00	9358.00
TOTAL (A)	104597.00	0.00	104597.00		16376.00	88221.00

Auditors report

"As per our separate report of even date"

For Aashish Goyal & Associates

CA Aashish Goyal
Chartered Accountant



Place : Dehradun

Dated : 02.07.2025

UDIN: 25434174BMJBZG5557

For Institute for Development Support Society

(Authorised Signatory)



Do you have any doubts from slide 2-103

Do you have any doubts from slide 11-143

Do you have any doubts from slide 15-183

Want to know more about -

Right time to contact you -

Mobile Number -

Name -

Personal Information

Below to guide your reflection

Take some time to reflect on your experiences during the workshop. Use the prompts

Workshop Reflection
Tax and Investment Planning

