

**Form FC-4**  
**[See rule 17]**

Darpan ID : DL/2017/0163367

The Secretary to the Government of India,  
Ministry of Home Affairs,  
Foreigners Division (FCRA Wing)  
Major Dhyan Chand National Stadium, India Gate  
New Delhi - 110002

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2025

1. (a) Name and address of person/association: CREA  
7, Mathura Road, 2nd Floor, Jangpura-3, New Delhi, New Delhi, 110014

(b) FCRA registration/prior permission number and date: 231660359 10/06/2003

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/kind (value):

(a) Brought forward foreign contribution at the beginning of the year (Rs.) 81085467.00

(b) Income During the year\*:

(i) Interest: 3826054.00

(ii) Other receipts from projects/activities:

Sl. No	Name and location of project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
1	Income tax refund 7 Mathura Road, Jangpura B, New Delhi New Delhi Delhi 110014	2024	504707.00
2	Security deposit 7 Mathura Road, Jangpura B, New Delhi New Delhi Delhi 110014	2024	20000.00
Total			524707.00

(iii) Transfer of Foreign Contribution part of income-tax refund from non-FCRA bank account: 0.00

(c) Foreign contribution received from foreign source during the financial year (Rs.):

(i) Directly from a foreign source: 183389050.00

(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 268825278.00

\*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

(ii) (a). Donor wise detail of foreign contribution received:

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social,cultural,educational,economic,religious)	Specific activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Bill and Melinda Gates Foundation	Institutional	P. O. Box 23350, Seattle, Washington 98102, USA , United States of America, Email Id: , Website Address : <a href="http://www.gatesfoundation.org/">http://www.gatesfoundation.org/</a>	Social	Strengthening and capacity building of Women leadership, addressing violence against women, building an ecosystem for advancing the Sexual and Reproductive Health and Rights, etc	41976941.00
2	Medicus Mundi Gipuzkoa	Institutional	Serapio Mugica 33, bajo 20016 Donostia - San Sebastian , Spain, Email Id: medicusindia@hotmail.com, Website Address : <a href="http://www.medicusmundi.es/gipuzkoa">http://www.medicusmundi.es/gipuzkoa</a>	Social	Strengthening and capacity building of Women leadership, addressing violence against women, building an ecosystem for advancing the Sexual and Reproductive Health and Rights, etc	17800901.00
3	Creating Resources for Empowerment and Action Inc	Institutional	310 Riverside Drive, #2701, New York, NY, 10025, USA , United States of America, Email Id: mailcrea@verizon.net, Website Address : <a href="http://www.creaworld.org">http://www.creaworld.org</a>	Social	Strengthening and capacity building of Women leadership, addressing violence against women, building an ecosystem for advancing the Sexual and Reproductive Health and Rights, etc	123611208.00

(b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
1	Social	183389050.00

3. Details of Utilisation of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

1	Strengthening and capacity building of Women leadership , addressing violence against women, building an ecosystem for advancing the Sexual and Reproductive Health and Rights, etc	Delhi, UP, Bihar and Jharkhand New Delhi Delhi 110014	27806533.74	0.00	94907004.01	0.00	76200496.51	0.00	46513041.24	0.00
2	Meri Panchayat Meri Shakti	Uttar Pradesh, Bihar and Jharkhand New Delhi Delhi 110014	0.00	0.00	16690216.65	0.00	6501924.29	0.00	10188292.36	0.00
3	Center of excellence CoE for gender programming within urban sanitation	Delhi, Mumbai, Bhubaneswar, Chennai, Jaipur, Patna New Delhi Delhi 110014	32256660.45	0.00	37948151.00	0.00	24397238.00	0.00	45807573.45	0.00
4	Interest and other receipts	7 Mathura Road, Jangpura B, New Delhi New Delhi Delhi 110014	21022273.17	0.00	4350760.61	0.00	0.00	0.00	25373033.78	0.00
Total			81085467.36	0.00	15389613.27	0.00	107099658.80	0.00	127881940.83	0.00

(i) Utilisation\*\* for projects as per aims and objectives of the person/association(Rs.): 107099658.80

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 33843678.67

(iii) Total utilisation of foreign contribution (Rs.) (i+ii): 140943337.47

\*\* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially:

- (A) the sovereignty and integrity of india; or
- (B) the security, strategic, scientific or economic interest of the state; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign state; or
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

(b) Details of purchase of fresh assets included in Para3(a) above:

Sl. No.	Name of project/activity	Details of fresh assets	Address/location	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)
(i)	Creation of movable assets	Computers and printer	7 Mathura Road, Jangpura B, New Delhi New Delhi 110014 Delhi	Social	762367.53
(ii)	Creation of movable assets	Office equipment	7 Mathura Road, Jangpura B, New Delhi New Delhi 110014 Delhi	Social	131883.00
(iii)	Creation of Immovable assets	Office improvement	7 Mathura Road, Jangpura B, New Delhi New Delhi 110014 Delhi	Social	11950220.00
	Total				12844470.53

(ba) Details of movable assets created out of foreign Contribution (as on 31st March of Financial Year):

Sl. No.	Description of the assets	Address/Location where the asset is kept	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed during the Financial Year (in Rs.)	Value as per the balance sheet at the end of the Financial Year (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
i	Computers and Printers	7 Mathura Road, Jangpura B, New Delhi New Delhi 110014 Delhi	836470.00	762368.00	0.00	1006983.00
ii	Furniture and Fixtures	7 Mathura Road, Jangpura B, New Delhi New Delhi 110014 Delhi	88245.00	0.00	0.00	112190.00
iii	Car	7 Mathura Road, Jangpura B, New Delhi New Delhi 110014 Delhi	311081.00	0.00	0.00	452350.00
iv	Office Equipment	7 Mathura Road, Jangpura B, New Delhi New Delhi 110014 Delhi	389612.00	131883.00	34555.00	507237.00

(bb) Details of immovable properties acquired out of of foreign contribution (as on 31st March of Financial Year):

Sl. No.	Details of immovable asset (Land/Building etc.)	Size	Address/Location	Value as per the balance sheet(in Rs.)
(1)	(2)	(3)	(4)	(5)
i	Property	777.79 sq. mtrs (930 sq. Yds.)	Ground floor Flat 1 and Basment Flat1, 7, Nizamuddin East New Delhi - 110013 New Delhi 110013 Delhi	123729130.00
ii	Office Improvement (7 Nizamuddin East)	777.79 sq. mtrs (930 sq. Yds.)	Ground Floor Flat 1 and Basment Flat 1, 7, Nizamuddin East New Delhi - 110013 New Delhi 110013 Delhi	2923617.00

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

iii	Leasehold Improvement	2 Rooms,1 Bathroom,lobbyarea,1storeroom, verandah, 2 bedroom,3 bathrooms, drawingroom ,kitchen diningroom and terrace and 2 bedrooms 2 attached bathroom, drawingroom and terrace third floor	7, Mathura Road Jangpura B, New Delhi -110014 New Delhi 110014 Delhi	2936744.00
	Total			129589491.00

(c) Foreign contribution transferred to other person/associations before 29.09.2020 (with effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)

(d) Total utilisation in the year (Rs.)(a+c) 140943337.47

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):

Sr. No.	Details	Total( in Rs.)
(a)	Opening Balance Of FD	38843079.00
(b)	FD made during the year	2391213.00
(c)	Less: realisation of previous FD	0.00
d	Closing balance of FD	41234292.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

- (a) Cash in hand: 27301.00
- (b) in FC designated bank account: 113393.00
- (c) in utilisation bank account(s): 86506955.00
- (d) total Rs.(a+b+c): 86647649.00

(iv) Carry forward of unspent part of allowable administrative expenses in a financial year.

Sl. No.	Particulars	Amount (in Rs.)
(A)	Brought forward unspent part of allowable administrative expenses	0.00
(B)	Total foreign contribution received during the year	187739811.00
(C)	Allowable administrative expenses of current financial year [20 per cent. of B]	37547962.20
(D)	Total administrative expenses incurred during the current year	33843678.67
(E)	Administrative expenses of current year utilised out of A above.	0.00
(F)	Administrative expenses of current year utilised out of C above.	33843678.67
(G)	Unspent part of C above available to be carried forward.	3704283.53
(H)	Out of G above, amount to be carried forward to next financial year.	3704283.53
(I)	Reason for carry forward of unspent part of allowable administrative expenses to next financial year.	Not fully utilised in financial year 2024-25 and will be utilised in next financial year 2025-26

5. Details of foreigners as Key functionary/working/associated: 0

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

6. Details of land and building remained unutilised for more than two years:

Sl. No.	Location of land and building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

(7) (a) Details of FCRA Account for receipt of foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address( With pincode)	Phone No.	e-mail	IFSC Code	Account number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001	022-27579841-66067	fcraoperations.00691@sbi.co.in	SBIN0000691	XXXXXXXX7973	19/03/2021

(b) Details of another FCRA Account(if any,) for keeping or utilising foreign contribution (As on 31st March of the year ending)

Name of the Bank	Branch Address(with Pin code)	Phone No.	e-mail	IFSC Code	Account Number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110 001	02227579841	fcraoperations.00691@sbi.co.in	SBIN0000691	40084607973	19/03/2021

(c) Details of all utilisation bank accounts (if any) for utilisation of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address( With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STANDARD CHARTERED BANK	Express Towers, 1st Floor, Express Building, 9-10, Bahadurshah Zafar Marg, New Delhi, Delhi, Delhi	18002663666	premierservice.in@sc.com	SCBL0036086	XXXXXXXX7505	12/06/2000
STANDARD CHARTERED BANK	Express Towers, 1st Floor, Express Building 9-10, Bahadurshah Zafar Marg, New Delhi, Delhi, Delhi	18002663666	premierservice.in@sc.com	SCBL0036086	XXXXXXXX4241	28/12/2016
STANDARD CHARTERED BANK	HAMILTON HOUSE, A BLOCK, CONNAUGHT PLACE, NEW DELHI 110 001. 011-23308094 DELHI, New Delhi, Delhi, Delhi	18002663666	premierservice.in@sc.com	SCBL0036086	XXXXXXXX7717	18/01/2019

Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

Name of the Bank	Branch Address( With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
STANDARD CHARTERED BANK	1st Floor, Express Building, 910, Bahadurshah Zafar Marg, Delhi-110002 NEW DELHI DELHI 110002, New Delhi, Delhi, Delhi	18002663666	premierservice.in@sc.com	SCBL0036086	XXXXXXXX7814	25/01/2022

8 \*Whether during the period under report:

- |        |                                                                                                                                                                |    |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| (i)    | any foreign contribution was transferred to any FCRA registered association?                                                                                   | No |
| (ii)   | any foreign contribution was transferred to any Non FCRA registered association?                                                                               | No |
| (iii)  | any functionary of the Association has been prosecuted or convicted under the law of the land?                                                                 | No |
| (iv)   | any asset created out of foreign contribution is registered in names other than the name of Association?                                                       | No |
| (v)    | any domestic contribution has been created in any FCRA Account?                                                                                                | No |
| (vi)   | the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account?                                            | No |
| (vii)  | the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? | No |
| (viii) | the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011?   | No |
| (ix)   | the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act?       | No |
| (x)    | the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received?                                    | No |
| (xi)   | any fixed asset acquired out of foreign contribution has been sold out?                                                                                        | No |
| (xii)  | sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account?                                                                  | No |
| (xiii) | any FD proceeds has been credited in any account other than FCRA Account?                                                                                      | No |
| (xiv)  | any organization/entity not belonging to the Association is being managed/financially supported by the Association?                                            | No |
| (xv)   | the Association has utilised any foreign contribution outside India?                                                                                           | No |

\*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

9. Details of Chartered Accountant issuing the certificate under sub-rule (5) of rule 17:

- |       |                                                                                                   |                                                                          |
|-------|---------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| (i)   | name of the Chartered Accountant:                                                                 | Subhash Mittal                                                           |
| (ii)  | address:                                                                                          | 512-A Deep Shikha Building 8-Rajendra Place, New Delhi, New Delhi, Delhi |
| (iii) | Member Registration number:                                                                       | 083619                                                                   |
| (iv)  | e-mail Address:                                                                                   | smittal@sma.net.in                                                       |
| (v)   | date of issue of certificate:                                                                     | 18/12/2025                                                               |
| (vi)  | Whether any violation of the Act has been pointed out in certificate, and if so, details thereof: |                                                                          |

#### Declaration

I/We Anuradha Chatterji hereby declare that the above particulars furnished by me are true and correct

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Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

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I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.



ANURADHA CHATTERJI  
[Name of the Chief Functionary  
(Chief Functionary)]

(Seal of the Association)



Ministry of Home Affairs



## **INDEPENDENT AUDITOR'S REPORT**

To,

### **The Members**

**Creating Resources for Empowerment in Action (CREA)**

Report on the Financial Statements

We have audited the accompanying FCRA financial statements of **Creating Resources for Empowerment in Action (CREA)(Society)**, which comprise the Balance Sheet as at 31<sup>st</sup> March, 2025, Income & Expenditure and Receipt & Payment Statements along with supporting schedules for the year ending on the same date and a summary of the significant accounting policies and other explanatory information.

### **Opinion**

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 Law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at March 31, 2025, and its Statement of Income & Expenditure and surplus for the year ended on that date and of Receipt & Payment Statement for the year ended on that date.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified by the Institute of Chartered Accountants of India. 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 **CREA** in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the relevant laws and rules thereunder, 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.

### **Management's Responsibility for the Financial Statements**

Management of **CREA** is responsible for the preparation and presentation of these financial statements giving a true and fair view of the financial position and financial performance in accordance with the generally accepted accounting principles in India. This responsibility also



includes maintenance of adequate accounting records and safeguarding the assets of CREA, 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. The management of CREA is responsible for overseeing the financial reporting process.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 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 management.
- Conclude on the appropriateness of management'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 CREA 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 CREA 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.

We communicate with those charged with governance 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. We also provide those



charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal controls relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

1. 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.
2. Proper books of account have been kept by the Society so far as it appears from our examination of those books.
3. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account read along with Notes to Accounts dealt with by this Report are in agreement with the books of account.

**For Subhash Mittal & Associates**

*(Chartered Accountants)*

Firm Registration No.: 009976N

  
**Subhash Mittal**

*(Partner)*

M. No. 083619

UDIN:25083619BMKRXR6985

Place: New Delhi

Dated: 25-10-2025



# FCRA Financial Statements

Auditor's Report

Balance Sheet

Income & Expenditure Account

Receipt & Payments Account

Notes to Accounts

**CREATING RESOURCES FOR EMPOWERMENT IN ACTION (CREA)**  
**FCRA - Balance Sheet as at March 31, 2025**

*Amount in INR*

PARTICULARS	Note	As at March 31, 2025	As at March 31, 2024
<b>I. SOURCES OF FUNDS</b>			
<b>Reserves &amp; Funds</b>			
General Fund	1	7,63,85,056	7,46,64,139
Capital Reserve Fund	3	11,10,38,527	10,54,83,827
<b>Non-Current Liabilities</b>			
Provisions	2	1,24,55,438	92,00,019
<b>Current Liabilities</b>			
Restricted Grants	4	6,43,14,485	3,60,84,988
Sundry Creditors and Duties & Taxes	5	35,07,039	20,33,504
<b>Total</b>		<b>26,77,00,545</b>	<b>22,74,66,477</b>
<b>II. APPLICATION OF FUNDS (ASSETS)</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment(Fixed Assets)	6	13,59,10,381	13,16,68,251
<b>Current Assets</b>			
Cash and cash equivalents	7	12,78,81,940	8,10,85,467
Loans, Advances and Other Assets	8	32,41,561	38,70,315
Grants Receivable	4	6,66,663	1,08,42,444
<b>Total</b>		<b>26,77,00,545</b>	<b>22,74,66,477</b>

Significant Accounting Policies and Notes on Accounts 15  
The notes referred to above form an integral part of the accounts

As per our audit report of even date attached

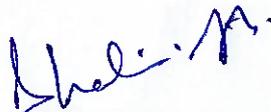
**For Subhash Mittal & Associates**  
*(Chartered Accountants)*  
Firm's Registration No. 009976N

  
S. Mittal, FCA  
*(Partner)*  
M. No. 083619  
UDIN: 25083619BMKRXR6985  
Place : New Delhi  
Date :25-10-25



For & on behalf of  
**Creating Resources for Empowerment in Action**

  
**Anuradha Chatterji**  
*(Executive Director)*

  
**Shalini Singh**  
Team Lead -  
Programs & Innovation

**CREATING RESOURCES FOR EMPOWERMENT IN ACTION (CREA)**  
**FCRA Statement of Income and Expenditure**  
**for the Year Ended March 31, 2025**

*Amount in INR*

PARTICULARS	Note	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
<b>INCOMES</b>			
Restricted Grants	4	13,26,78,679	14,06,81,831
Interest Income	9	31,72,073	34,50,626
Other Income	10	59,115	1,307
Transferred from the Capital Reserve Fund	3	73,30,623	87,42,169
<b>Total Income</b>		<b>14,32,40,490</b>	<b>15,28,75,933</b>
<b>EXPENDITURES</b>			
Program Expenditures - Personnel	11	3,94,07,689	5,12,13,181
Program Expenditures - Others	12	5,73,57,985	7,24,65,516
Administrative Expenditures - Personnel	13	3,20,32,481	1,28,55,937
Administrative Expenditures - Others	14	40,79,952	43,36,022
Depreciation/Amortization	6	86,00,613	1,00,08,473
<b>Total Expenditure</b>		<b>14,14,78,720</b>	<b>15,08,79,129</b>
<b>Excess of Income over Expenditure / (Deficit of Income Over Expenditure)</b>		<b>17,61,770</b>	<b>19,96,804</b>

Accounting Policies and Notes on Accounts 15

The notes referred to above form an integral part of the accounts

As per our audit report of even date attached

**For Subhash Mittal & Associates**

*(Chartered Accountants)*

Firm's Registration No. 009976N

  
S. Mittal, FCA  
(Partner)

M. No. 083619

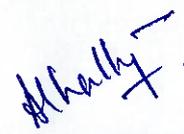
UDIN: 25083619BMKRXR6985

Place : New Delhi

Date :25-10-25

For & on behalf of

**Creating Resources for Empowerment in Action**

  
Anuradha Chatterji  
(Executive Director)

  
Shalini Singh  
Team Lead -  
Programs & Innovation

**CREATING RESOURCES FOR EMPOWERMENT IN ACTION (CREA)**  
**FCRA RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025**

*(Amount in INR)*

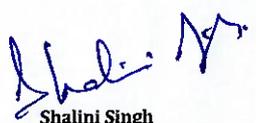
Receipts		For the Year ended March 31, 2025	Payments		For the Year ended March 31, 2025
<b>Opening Balances</b>			<b>Fixed Assets</b>		
Cash in hand	33,312		Computers	7,62,367.53	
Foreign Currency in Hand	12,501		Office Equipment	1,31,883	
SCB - A/c No. - 52011027505	65,24,292		Office Improvement(7Nizamuddin East)	1,19,50,220	1,28,44,471
SCB - A/c No. - 52011124241	3,53,27,894		<b>Program Expenditure</b>		
SCB - A/c No. - 52011227717	596		Salaries and benefits	3,80,36,062	
SCB - A/c No. - 52011227814	40,461		Technical and Professional Services	1,65,20,899	
SBI - A/c No. - 400846079732	3,03,334		Travelling Expenses	1,16,28,902	
Fixed Deposits	3,88,43,079	<b>8,10,85,467</b>	Workshop/ Seminar/ Meetings	2,47,40,184	
<b>Grants Received</b>			Communication Expenses	3,79,705	
Creating Resources for Empowerment and Action Inc	12,36,11,208		Resource Material	29,47,476	
Medicus Mundi Gipuzkoa	1,78,00,901		Other Expenses	1,960	9,42,55,189
Bill & Melinda Gates Foundation (BMGF)	4,19,76,941	<b>18,33,89,050</b>	<b>Administrative Expenditure</b>		
<b>Other Receipts</b>			Salaries and benefits	2,99,38,927	
Interest on Savings Bank Accounts	4,62,335		Professional Charges	14,00,583	
Interest on Fixed Deposits	22,75,945		Repair and Maintenance	4,37,498	
Interest allocated to Grants	10,87,774		Travelling Expenses	92,992	
Misc Income- Income Tax Refund	5,04,707		Office Rent	3,07,400	
Security Deposit received	20,000	<b>43,50,761</b>	Communication Expenses	1,33,289	
			Audit Fees	2,88,628	
			Office Expenses	4,16,814	
			Other Expenses	6,77,547	3,36,93,678
			<b>Other Advance Paid</b>		
			Security Deposit paid	1,50,000	1,50,000
			<b>Closing Balances</b>		
			Cash in hand	14,472	
			Foreign Currency in Hand	12,829	
			SCB - A/c No. - 52011027505	2,78,31,205	
			SCB - A/c No. - 52011124241	4,99,98,057	
			SCB - A/c No. - 52011227717	86,77,693	
			SCB - A/c No. - 52011227814	-	
			SBI - A/c No. - 40084607973	1,13,393	
			Fixed Deposits	4,12,34,292	12,78,81,940
<b>TOTAL</b>		<b>26,88,25,278</b>	<b>TOTAL</b>		<b>26,88,25,278</b>

For Subhash Mittal & Associates  
 (Chartered Accountants)  
 Firm's Registration No. 009976N

S. Mittal, FCA  
 (Partner)  
 M. No. 083619  
 UDIN: 25083619BMKRXR6985  
 Place : New Delhi  
 Date: 25-10-2025

For & on behalf of:  
 Creating Resources for Empowerment in Action

  
 Anuradha Chatterji  
 (Executive Director)

  
 Shalini Singh  
 Team Lead -  
 Programs & Innovation

**CREATING RESOURCES FOR EMPOWERMENT IN ACTION (CREA)**  
**Notes forming part of the FCRA Financial Statements**  
**as at March 31, 2025**

		<i>Amount in INR</i>	
NOTE	PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
1	<b>General Fund</b>		
	Opening Balance	7,46,64,139	7,26,67,335
	Less: Transferred to Deferred Revenue Fund	(40,853)	-
	Add: Surplus brought forward from the Income and Expenditure Account	17,61,770	19,96,804
	<b>Total</b>	<b>7,63,85,056</b>	<b>7,46,64,139</b>
2	<b>Provisions</b>		
	Provisions for Gratuity	1,24,55,438	92,00,019
	<b>Total</b>	<b>1,24,55,438</b>	<b>92,00,019</b>
3	<b>Capital Reserve Fund</b>		
	<b>Deferred Revenue Fund</b> (Property, Plant and Equipments)		
	Opening Balance	78,64,311	87,81,766
	Add: Transferred from General Fund	40,853	-
	Add: Assets acquired out of Project Funds	1,28,44,471	28,26,185
	Less: Amount transferred to Income & Expenditure		
	- Depreciation charged on such assets	25,74,825	36,70,210
	- Written down value of such assets disposed off	1,728	73,430
		<b>1,81,73,081</b>	<b>78,64,311</b>
	Assets Acquired out of Grant Received for Property		
	Opening Balance	9,76,19,516	10,26,18,045
	Less: Amount transferred to Income & Expenditure		
	- Depreciation charged on such assets	47,54,070	49,98,529
		<b>9,28,65,446</b>	<b>9,76,19,516</b>
	<b>Total</b>	<b>11,10,38,527</b>	<b>10,54,83,827</b>
4	<b>Restricted Grant- On separate page</b>		
5	<b>Sundry Creditors and Duties Taxes</b>		
	Sundry Creditors for Expenses	30,08,599	17,76,366
	TDS Payable	2,21,819	-
	EPF Payable	1,86,908	1,98,965
	Expenses Payable	89,713	58,173
	<b>Total</b>	<b>35,07,039</b>	<b>20,33,504</b>



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**CREATING RESOURCES FOR EMPOWERMENT IN ACTION (CREA)**  
Notes forming part of FCRA Balance Sheet as at March 31, 2025

Particulars	Location	Opening Balance as at April 1, 2024		Received during the year	Total Fund (Opening+Rece'd)	Availed/ Utilised and Credited to the Income and Expenditure Account	Utilised for Assets and Credited to the Deferred Revenue Fund	Total	Closing Balance as at March 31, 2025	
		Unutilised Grants	Grants Receivable						Unutilised Grants	Grants Receivable
<b>FCRA</b>										
International Labor Rights Forum	Delhi	-	-	-	-	6,66,663	-	6,66,663	-	6,66,663
Creating Resources for Empowerment and Action Inc.	Uttar Pradesh, Delhi	-	92,44,085	12,30,62,812	1,13,81,726	9,49,80,683	1,28,37,971	10,78,18,654	60,00,073	-
Medicus Mundi Gupuzkoa - 3	Delhi, Uttar Pradesh, Jharkhand, Bihar	-	15,98,359	64,98,980	49,00,621	49,00,621	-	49,00,621	0	-
Medicus Mundi Gupuzkoa - 3 Interest on Grant	Delhi	-	-	14,140	14,140	14,140	-	14,140	-	-
Bill & Melinda Gates Foundation (BMGF)	Delhi, Mumbai	3,22,56,660	-	4,19,76,941	7,42,33,601	2,89,28,704	6,500	2,89,35,204	4,52,98,397	-
Bill & Melinda Gates Foundation (BMGF) - Interest on Grant		38,28,328	-	10,73,634	49,01,962	-	-	49,01,962	-	-
Medicus Mundi Gupuzkoa - 4	Delhi, Uttar Pradesh, Jharkhand, Bihar	-	-	1,13,01,921	1,13,01,921	31,87,867	-	31,87,867	81,14,054	-
<b>Sub-Total (FCRA)</b>		<b>3,60,84,988</b>	<b>1,08,42,444</b>	<b>18,39,28,428</b>	<b>20,91,70,972</b>	<b>13,26,78,679</b>	<b>1,28,44,471</b>	<b>14,55,23,149</b>	<b>6,43,14,485</b>	<b>6,66,663</b>

Note - 4 : Restricted Grants



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**CREATING RESOURCES FOR EMPOWERMENT IN ACTION (CREA)**

Notes forming part of the FCRA Financial Statements  
as at March 31, 2025

*Amount in INR*

NOTE	PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
6	<b>Property, Plant and Equipment(Fixed Assets)- On separate Page</b>		
7	<b>Cash and cash equivalents</b>		
	Cash in Hand	14,472	33,312
	Foreign Currency in Hand	12,829	12,501
	Standard Chartered Bank - includes FCRA Utilisation A/c		
	SCB - A/c No. - 52011027505	2,78,31,205	65,24,292
	SCB - A/c No. - 52011124241	4,99,98,057	3,53,27,894
	SCB - A/c No. - 52011227717	86,77,693	596
	SCB - A/c No. - 52011227814	-	40,461
	Balance with State Bank of India - FCRA Designated	1,13,393	3,03,334
	Fixed Deposits*	4,12,34,292	3,88,43,079
	<b>Total</b>	<b>12,78,81,940</b>	<b>8,10,85,467</b>
8	<b>Loans, Advances and Other Assets</b> <i>(recoverable in cash or in kind for or value to be received)</i>		
	Security Deposits	1,65,000	35,000
	Prepaid Expenses	30,124	34,756
	Income Tax Recoverable	6,22,420	9,47,182
	less: Provision against doubtful debit balances -Note 16 1(i)	(3,54,679)	(4,74,820)
	Advances	23,77,247	26,74,828
	Accrued Interest	4,01,449	3,83,010
	TDS Paid	-	2,70,359
	<b>Total</b>	<b>32,41,561</b>	<b>38,70,315</b>



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**CREATING RESOURCES FOR EMPOWERMENT IN ACTION (CREA)**

Notes forming part of FCRA Balance Sheet as at March 31, 2025

**Notes - 6 : Property, Plant and Equipment(Fixed Assets)**

Particulars	Gross Block				Depreciation			Net Block	
	As at Apr 01, 2024	Additions during the Year	Deductions during the year	As at March 31, 2025	As at Apr 01, 2024	For the year	Depreciation written back	As at March 31, 2025	As at March 31, 2024
<b>Assets Acquired out of Project Funds (FCRA)</b>									
Computers and Printers	37,19,034	7,62,368		44,81,401	27,15,897	9,32,701		36,48,598	10,03,137
Office Equipment	23,17,859	1,31,883	34,555	24,15,187	18,40,732	2,47,780	32,827	20,55,685	4,77,128
Furniture & Fixtures	7,53,171	-		7,53,171	6,40,981	23,945		6,64,926	1,12,190
Leasehold improvement	86,60,983	10,30,005		96,90,988	57,24,239	11,55,249		68,79,488	29,36,744
Office improvement (7 Nizamuddin East)	17,36,314	-		17,36,314	2,19,257	73,881		2,93,138	15,17,057
CAR	11,06,839	-		11,06,839	6,54,489	1,41,269		7,95,758	4,52,350
Intangible assets									
<b>Sub-Total</b>	<b>1,82,94,200</b>	<b>19,24,256</b>	<b>34,555</b>	<b>2,01,83,900</b>	<b>1,17,95,594</b>	<b>25,74,825</b>	<b>32,827</b>	<b>1,43,37,592</b>	<b>64,98,606</b>
<b>Work in Progress (FCRA)</b>									
Office Improvement (7 Nizamuddin East)-WIP	14,06,560	1,09,20,215		1,23,26,775	-	-		-	14,06,560
<b>Sub-Total</b>	<b>14,06,560</b>	<b>1,09,20,215</b>	<b>-</b>	<b>1,23,26,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,06,560</b>
<b>Assets Acquired out of Grant Received for Property (FCRA)</b>									
Property (7 Nizamuddin East)	11,65,37,117	-	-	11,65,37,117	1,89,17,601	47,54,070		2,36,71,671	9,76,19,516
<b>Sub-Total</b>	<b>11,65,37,117</b>	<b>-</b>	<b>-</b>	<b>11,65,37,117</b>	<b>1,89,17,601</b>	<b>47,54,070</b>	<b>-</b>	<b>2,36,71,671</b>	<b>9,76,19,516</b>
<b>Assets Acquired out of General Fund (FCRA)</b>									
Computers and Printers	77,531	-		77,531	73,685	180		73,865	3,846
Office Equipment	6,02,172	-		6,02,172	5,72,063	-		5,72,063	30,109
Furniture & Fixtures	-	-		-	-	-		-	-
Property (7 Nizamuddin East)	3,11,69,373	-		3,11,69,373	50,59,759	12,71,538		63,31,297	2,61,09,614
<b>Sub-Total</b>	<b>3,18,49,076</b>	<b>-</b>	<b>-</b>	<b>3,18,49,076</b>	<b>57,05,507</b>	<b>12,71,718</b>	<b>-</b>	<b>69,77,225</b>	<b>2,61,43,569</b>
<b>GRAND TOTAL(FCRA) - (A)</b>	<b>16,80,86,953</b>	<b>1,28,44,471</b>	<b>34,555</b>	<b>18,08,96,868</b>	<b>3,64,18,702</b>	<b>86,00,613</b>	<b>32,827</b>	<b>4,49,86,488</b>	<b>13,16,68,251</b>
<b>PREVIOUS YEAR</b>	<b>16,68,65,200</b>	<b>28,26,185</b>	<b>16,04,432</b>	<b>16,80,86,953</b>	<b>2,79,27,162</b>	<b>1,00,08,473</b>	<b>15,16,933</b>	<b>3,64,18,702</b>	<b>13,16,68,251</b>



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**CREATING RESOURCES FOR EMPOWERMENT IN ACTION (CREA)**  
**Notes forming part of FCRA Income and Expenditure Account**  
**for the year ended March 31, 2025**

*Amount in INR*

NOTE	PARTICULARS	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
9	<b><u>Interest Incomes</u></b>		
	Interest on Fixed Deposits	26,77,393	26,00,160
	Interest on Savings Bank Accounts	4,62,335	8,40,367
	Interest on TDS Refund	32,345	10,099
	<b>Total</b>	<b>31,72,073</b>	<b>34,50,626</b>
10	<b><u>Other Incomes</u></b>		
	Foreign Exchange Gain	328	178
	Misc. Income	58,787	1,129
	<b>Total</b>	<b>59,115</b>	<b>1,307</b>
11	<b><u>Program Expenditures - Personnel</u></b>		
	Salaries and Allowances	3,44,66,366	4,71,14,094
	Gratuity	11,61,865	8,02,348
	Other Staff Benefits	37,79,458	32,96,739
	<b>Total</b>	<b>3,94,07,689</b>	<b>5,12,13,181</b>
12	<b><u>Program Expenditures - Others</u></b>		
	Consultancy and Technical Services	1,77,53,132	3,27,75,795
	Books and Periodicals	1,960	1,830
	Workshop/ Seminar/ Meetings	2,46,46,810	2,52,53,661
	Travelling Expenses	1,13,24,607	1,14,58,956
	Local Conveyance	3,04,295	2,92,259
	Resource Material	29,47,476	21,98,374
	Telephone, Fax and Internet Charges	3,79,705	4,75,140
	Website Development and Maintenance	-	9,500
	<b>Total</b>	<b>5,73,57,985</b>	<b>7,24,65,516</b>
13	<b><u>Administrative Expenditures - Personnel</u></b>		
	Salaries and Allowances	2,64,99,234	83,43,213
	Gratuity	20,93,554	18,15,746
	Other Staff Benefits	34,39,693	26,96,978
	<b>Total</b>	<b>3,20,32,481</b>	<b>1,28,55,937</b>
14	<b><u>Administrative Expenditures - Others</u></b>		
	Audit Fees	2,88,628	2,51,010
	Consultancy and Managerial Services	16,70,942	22,54,444
	Electricity and Water	3,41,672	1,98,460
	Telephone, Fax and Internet Charges	1,33,289	1,14,257
	Postage & Courier	51,298	29,408
	Repairs and Maintenance - Office	1,96,748	1,53,039
	Repairs and Maintenance - Computer	48,942	63,621
	Repairs and Maintenance - Equipment	1,91,808	70,155
	Printing and Stationery Charges	48,096	25,420
	Bank Charges	62,863	51,426
	Membership and Registration Fee	60,707	39,084
	Office Rent	3,07,400	3,30,000
	Local Conveyance	92,992	98,447
	Office Expenses	4,16,814	4,54,903
	Interest on TDS	-	2,737
	Office Insurance	45,852	39,411
	Prior Period Expenses	10,000	18,065
	Property Tax	61,691	54,636
	Advance/ Recoverable Written-off	50,210	-
Loss on Sale of Assets	-	87,499	
	<b>Total</b>	<b>40,79,952</b>	<b>43,36,022</b>

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**CREATING RESOURCES FOR EMPOWERMENT IN ACTION  
(CREA)**

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

**NOTE-15- Accounting Policies and Disclosures**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**a) Accounting Convention**

The Financial Statements are prepared under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles followed in India, except Audit fee which is accounted for on cash basis.

**b) Deferred Revenue Fund**

Capital assets procured out of grants fund are capitalized and grants to that extent are treated as deferred revenue. Amount equivalent to depreciation charged on such assets is transferred to the Income and Expenditure account from the Deferred Revenue Fund.

**c) Gratuity Provision**

- The Society made Gratuity provision for all employees However, actual payment to the employees will be based on applicability of the Gratuity Payable Act 1972.
- No Funds have been earmarked against the gratuity provision.

**d) Grant Recognition**

- Grants from the major source of revenue for the Society. Following principles of *Technical Guide on Accounting for Not for Profit Organizations (NPOs)* issued by ICAI, the Society recognizes its grant income only when it considers there is reasonable assurance that it has fulfilled all commitments associated with execution of Grant conditions. Accordingly, only grant utilized is recognized as income of the Society and the grant received but not utilized is treated as liability.
- Where expenditures have been properly incurred but grants have not been received, following accrual basis of accounting, the amount so incurred is accounted as recoverable from the donor, unless recoverability of the same is not certain. There are no such recoverable grants identified during the year.
- Donations received from individual donors, generally without any restrictions, are treated as income on receipt basis.



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e) **Interest Income**

- Interest on savings account is recognized on actual receipt basis.
- Interest on Fixed Deposits has been recognized on accrual basis to the extent TDS has been deducted and deposited by the bank, and if appearing in the 26AS as of 31<sup>st</sup> March 2025.

f) **Property, Plant & Equipment (Fixed Assets)**

- Items of Property, plant and equipment (PPE) are capitalized based on cost of acquisition less accumulated depreciation and/or accumulated impairment, if any. Acquisition cost comprises purchase price, including taxes, if any, and any directly attributable cost of bringing the asset to its working condition for its intended use.

g) **Depreciation or Amortization**

- Assets reflected in Balance sheet, including that procured out of capital grant, have been brought down by the Depreciation amount so calculated to reflect reduction in the value of assets due to wear & tear.
- Depreciation has been provided in the books of accounts using Written down value Method based on management's estimate of useful life of the assets after considering the residual value of five percent. the estimated useful life of assets is disclosed below.

Asset description	Useful life
Computers and Printers	3 years
Furniture and Fixtures	10 years
Office Equipment	5 years
Building	60 years
Lease hold improvement	6 years
Office improvement	60 years

- Impairment of Assets:  
Management periodically assesses whether there is an indication that an asset may be impaired. In case of such an indication, the management estimates the recoverable amount of the asset. If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount and the difference is recognized as impairment loss.



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#### h) Operating Lease Agreement

The Society has entered into operating lease agreements for office spaces at  
(a) 7 Mathura Road, Jangpura-B, New Delhi 110014 for a period of 3 years effective 1<sup>st</sup> April 2023, and  
(b) 20, Nizamuddin East, New Delhi for a period for 22 months starting from 1<sup>st</sup> December, 2024.

#### *Future Lease Payments:*

(Amount in ₹)

Categories	As at 31-3-25	As at 31-3-24
<i>Not Later than one Year</i>	24,60,000	21,80,000
<i>Later than one year but not later than 5 years</i>	4,20,000	16,20,000
<i>More than 5 years</i>	-	-

#### i) Provision for doubtful debts

While the Society makes all efforts to recover all its debts, however wherever it is not possible to recover the same, it makes provision for debts considered doubtful of recovery. During the year, the Society has not recovered any amount against the debts for which provision had been created. Out of the provision the Society has now written off Rs 1,20,141 and the balance of Rs 3,54,679 continues as Provision for Doubtful debts.

#### j) Classification of Expenditure

Generally, expenditures under Income & Expenditure Account are disclosed as Program and Administrative expenditures.

#### k) Foreign Currency Transaction

Foreign currency transactions are recorded as per the Accounting Standard the Effects of Changes in Foreign Exchange Rates AS-11 at the exchange rate prevailing on the date of the transaction. Differences arising out of foreign currency transactions settled during the year are recognised in the Income and Expenditure Account.

Monetary items outstanding at the balance sheet date and denominated in foreign currencies are recorded at the exchange rate prevailing at the end of the year. Differences arising therefrom are recognised in the Income and Expenditure Account.

- l) The Society is registered with the Income-Tax Department under Section 12A of the Income-Tax Act, 1961 vide a certificate No. DIT (E)/ 2001-02/ C-625/ 2001/447 dated October 05, 2001. The registration under section 12A has been revalidated vide unique registration number AAATC2961QE20013 dated 23 September 2021 for



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five years from AY 2022-23 to AY 2026-27. Accordingly, all activities undertaken by the Society during the year are within the purview of the said section. Hence, no provision for the current income-tax and deferred tax has been made in these financial statements.

- m) In the opinion of the Management of the Society, current assets, loans and advances have a value on realisation in the ordinary course of the business at least equal to the amount at which they are stated in the balance sheet and provision for all known liabilities have been made in the financial statement.

## 2. NOTES TO ACCOUNTS & NECESSARY DISCLOSURES

### i. Bank Funds

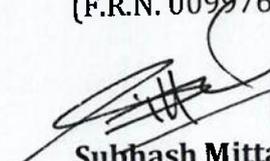
- The Society has maintained proper accounts of all bank funds, which have also been confirmed with balance confirmations received from bankers.
- Surplus funds are kept in fixed deposits and savings bank accounts with the scheduled banks and accordingly are shown at cost. All the fixed deposits as at March 31, 2025 are for a period less than one year.

### ii. Contingent Liabilities

- The Society has a capital commitment for renovation of its Office Building at 7 Nizamuddin East for an amount of Rs 60,08,438/-. This is in addition to the amount provided at the year-end, for which renovation work has been done, and is classified as Capital work in progress.
- As certified by the management, there are no other contingent liabilities of the society at the end of the financial year, i.e. as at 31 March 2025.

- iii. Previous year figures have been regrouped or recast as considered necessary.

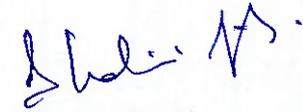
For **Subhash Mittal & Associates**  
Chartered Accountants  
(F.R.N. 009976N)


**Subhash Mittal**  
(Partner)  
M. No. 083619  
UDIN: 25083619BMKRXR6985  
Place: New Delhi  
Date: 25-10-2025

For & on behalf of:  
**Creating Resources for Empowerment in Action**

  
**Anuradha Chatterji**  
(Executive Director)

  
**Shalini Singh**  
Team Lead  
Programs &  
Innovation