

HUMAN AND INSTITUTIONAL DEVELOPMENT FORUM (HIDF)

Consolidated

BALANCE SHEET AS AT MARCH 31, 2025

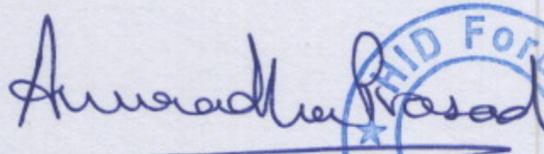
(All figures are in Indian Rupees, unless otherwise stated)

Particulars	Notes	March 31, 2025	March 31, 2024
I. SOURCES OF FUND			
1. NPO funds			
(a) Unrestricted Fund	1A	89,00,685	85,13,507
(b) Restricted Fund	1B	76,80,458	-
		1,65,81,144	85,13,507
2. Non- current liabilities			
(a) Long-Term Borrowings		-	-
(b) Other Long Term Liabilities		-	-
(c) Long-Term Provisions		-	-
3. Current liabilities			
(a) Short Term Borrowings		-	-
(b) Payables	2	16,334	1,600
(c) Other Current Liabilities	3	1,05,226	28,000
(d) Short-Term Provisions		-	-
		1,21,560	29,600
Total		1,67,02,704	85,43,107
II APPLICATION OF FUNDS			
1. Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	4	19,58,574	21,78,837
(ii) Intangible Assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Long-term Investments		-	-
(c) Long-term Loans and Advances		-	-
(d) Other Long-Term Assets		-	-
		19,58,574	21,78,837
2. Current assets			
(a) Current Investments	5	21,57,970	58,28,559
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and Bank Balances	6	1,08,96,405	4,08,162
(e) Short-Term Loans and Advances	7	-	43,663
(f) Other Current Assets	8	16,89,756	83,886
		1,47,44,131	63,64,270
Total		1,67,02,704	85,43,107

Notes to accounts- Note No: 13

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

For Human and Institutional Development Forum(HIDF)




Dr.Anuradha Prasad
Chair Person

Date : September 6, 2025

Place : Bengaluru

As per our report of even date attached
For M.A.BRAGANZA & ASSOCIATES
 Chartered Accountants
 Firm Registration No. 0005075



Ravishankar Hegde
Partner

ICAI Membership No.232520

UDIN :25232520BMISQK8823

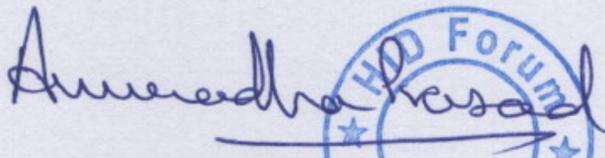


HUMAN AND INSTITUTIONAL DEVELOPMENT FORUM (HIDF)						
Consolidated						
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025						
(All figures are in Indian Rupees, unless otherwise stated)						
Particulars	Notes	March 31, 2025			March 31, 2024	
		Restricted Funds	Unrestricted Funds	Total Funds	Restricted & Unrestricted Funds	
I INCOME						
(a) Donations and Grants	9	1,70,18,025	-	1,70,18,025	1,22,36,849	
(b) Fees from Rendering of services		-	-	-	-	
(c) Sale of Goods		-	-	-	-	
II OTHER INCOME	10	16,331	3,87,178	4,03,509	4,74,638	
III TOTAL INCOME		1,70,34,356	3,87,178	1,74,21,534	1,27,11,487	
IV EXPENDITURE						
(a) Materials consumed/ distributed		-	-	-	-	
(b) Donation/contribution paid		-	-	-	-	
(c) Employee Benefit Expense	12	12,54,034	-	12,54,034	-	
(d) Depreciation and amortization expense	4	3,08,841	-	3,08,841	2,94,982	
(e) Finance Cost		-	-	-	-	
(f) Other Expenses- Charitable	11	77,91,022	-	77,91,022	1,73,74,216	
TOTAL EXPENSES		93,53,897	-	93,53,897	1,76,69,198	
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III -IV)		76,80,458	3,87,178	80,67,637	(49,57,711)	
VI Exceptional items		-	-	-	-	
VII. Excess of Income over Expenditure for the year before extraordinary items (V -VI)		76,80,458	3,87,178	80,67,637	(49,57,711)	
VIII Extraordinary items		-	-	-	-	
IX Excess of Income over Expenditure for the year (VII VIII)		76,80,458	3,87,178	80,67,637	(49,57,711)	
Appropriations Transfers to Capital Reserve Fund	1			-		
Balance transferred to General Fund		76,80,458	3,87,178	80,67,637	(49,57,711)	

Notes to accounts- Note No: 13

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

For Human and Institutional Development Forum(HIDF)




Dr.Anuradha Prasad
Chair Person

Date : September 6, 2025
Place : Bengaluru

As per our report of even date attached
For M.A.BRAGANZA & ASSOCIATES
Chartered Accountants
Firm Registration No. 0005075



Ravishankar Hegde
Partner
ICAI Membership No.232520
UDIN: 25232520BMISQK8823



HUMAN AND INSTITUTIONAL DEVELOPMENT FORUM (HIDF)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2025

Consolidated
 (All figures are in Indian Rupees, unless otherwise stated)

RECEIPTS	Notes	AMOUNT(Rs.)		PAYMENTS	Notes	AMOUNT(Rs.)	
		March 31, 2025	March 31, 2024			March 31, 2025	March 31, 2024
To Opening Balance				By Direct Expenses			
Cash in Hand	6	72	72	Other Expenses- Charitable	11	77,91,022	33,28,667
Bank Balances:	6	4,08,090	1,11,14,334	Employee Benefit Expense	12	12,54,034	-
To Grants	9	1,70,18,025	1,20,09,948	By Closing Balances:			
To Donations	9	-	2,26,901	Cash in Hand	6	-	72
To Bank Interest	10	1,15,308	-	Bank Balances :	6	1,08,96,405	4,08,090
To Interest on FD	10	2,79,317	4,68,654	By Capital Payments			
To Interest on IT Refund	10	2,884	-	Decrease in Current Liabilities		-	1,18,53,821
To Miscellaneous Income	10	6,000	-	Additions to Fixed Assets	4	88,577	1,99,002
Increase in Payables		14,734	-	Additions to Fixed Deposits	5	-	58,25,059
Increase in Current Liabilities		77,226	-	Increase in Other Current Assets		16,05,870	22,05,199
Decrease in Fixed Deposits		36,70,589	-				
Increase in Short-term Loans & Advances		43,663	-				
Total		2,16,35,908	2,38,19,909	Total		2,16,35,908	2,38,19,909

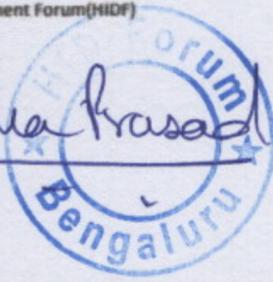
The schedules referred to above form an integral part of the accounts.

For Human and Institutional Development Forum(HIDF)

Anuradha Prasad

Dr. Anuradha Prasad
 Chair Person

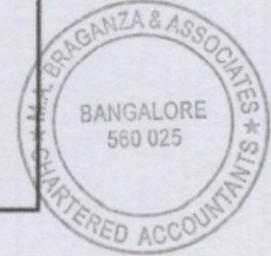
Date : September 6, 2025
 Place : Bengaluru



As per our report of even date attached
 For M.A. BRAGANZA & ASSOCIATES
 Chartered Accountants
 Firm Registration No. 0005075

Ravishankar Kugde

Ravishankar Kugde
 Partner
 ICAI Membership No. 232520
 UDIN : 252325208MISQK8823

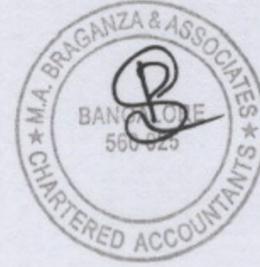


Note - 1A**(All figures are in Indian Rupees, unless otherwise stated)**

Unrestricted Fund		
A) General Fund	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2025	as on 31st March, 2024
Opening Balance	85,13,507	1,34,71,218
Add: Excess of Income over Expenditure	3,87,178	(49,57,711)
TOTAL UNRESTRICTED FUND	89,00,685	85,13,507

Note - 1B

Restricted Fund		
A) Donor Fund	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2025	as on 31st March, 2024
Opening Balance	-	-
Less: Transferred to Restricted Funds	-	-
Add: Excess of Income over Expenditure	76,80,458	-
TOTAL RESTRICTED FUND	76,80,458	-

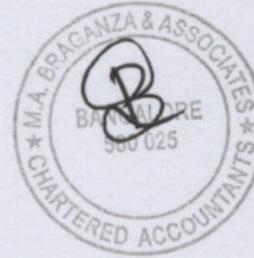


Note - 2		
Payables	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2025	as on 31st March, 2024
Local Contribution :		
TDS Refund Payable to AID US	4,632	-
TDS Refund Payable to FCRA	11,702	-
Foreign Contribution :		
Advance Abdul Shaiksha	-	1,600
Total	16,334	1,600

Note - 3		
Other Current Liabilities	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2025	as on 31st March, 2024
Duties & Taxes		
Local Contribution :		
Profession Tax	200	-
TDS on Professional Fees Payable - 194 J	9,500	-
TDS on Salary 192B	92,560	-
TDS on Professional Fees Payable - 194 J	2,566	-
Profession Tax Payable	400	-
Audit Fees Payable	-	28,000
Total	1,05,226	28,000



Note Forming part of Balance Sheet & Income and Expenditure Account							
Consolidated							
Note 4 -Property, Plant, Equipment & Intangible Assets							
(All figures are in Indian Rupees, unless otherwise stated)							
Particulars /Assets	TANGIBLE ASSETS						Total
	Freehold Land	Buildings	Plant and Equipment	Furniture & Fixtures	Vehicles	Computers	
Gross Block							
At 01 April 2023	-	19,81,638	30,147	1,27,939	-	1,35,093	22,74,817
Additions	-	-	-	15,500	-	1,83,502	1,99,002
Deductions/Adjustments	-	-	-	-	-	-	-
At 01 April 2024	-	19,81,638	30,147	1,43,439	-	3,18,595	24,73,819
Additions	-	-	-	-	-	88,577	88,577
Deductions/Adjustments	-	-	-	-	-	-	-
At 31 March 2025	-	19,81,638	30,147	1,43,439	-	4,07,172	25,62,396
Depreciation/Adjustments							
At 1 April 2023	-	-	-	-	-	-	-
Additions	-	1,98,164	4,522	13,569	-	78,726	2,94,981
Deductions/Adjustments	-	-	-	-	-	-	-
At 1 April 2024	-	1,98,164	4,522	13,569	-	78,726	2,94,981
Additions	-	1,78,347	3,843	12,987	-	1,13,663	3,08,841
Deductions/Adjustments	-	-	-	-	-	-	-
At 31 March 2025	-	3,76,511	8,365	26,556	-	1,92,389	6,03,822
Net Block							
At 31 March 2025	-	16,05,127	21,782	1,16,883	-	2,14,783	19,58,574
At 31 March 2024	-	17,83,474	25,625	1,29,870	-	2,39,869	21,78,838



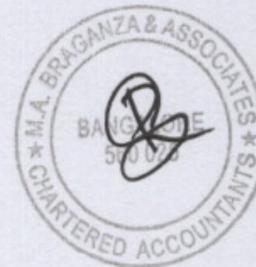
Notes Forming part of Balance Sheet & Income and Expenditure Account (Consolidated)

Note - 5 Current Investments

Fixed Deposits & Interest on FD Schedule

(All figures are in Indian Rupees, unless otherwise stated)

Local					
Sl. No.	FD Number	Balance as on 01/04/2024	Deposit during the year	Deposit / (Matured) during the year	Balance as on 31/03/2025
Deposit account-Corpus					
1	FD 0008106000136082 Central Corpus	19,13,770	1,19,752	37	20,33,485
2	FFD-0008105000336482-APF	13,36,993	63	13,37,056	-
3	FFD0008106000212502 APPI	1,00,920	6,314	337	1,06,898
Deposit account-Non Corpus					
1	FFD - 0008105000300094 GRI Donation	(285)	-	285	-
2	HIDF-Gen-LC 0008106000230698	3,21,411	15,038	3,24,445	12,004
3	FFD-0008106000239509	21,45,290	-	21,45,290	-
FY 2024-25 Total - A		58,18,099	1,41,167	38,07,450	21,52,387
Foreign					
	FD Number	Balance as on April 01, 2024	Deposit during the year	Deposit / (Matured) during the year	Balance as on March 31, 2025
Deposit account-Non Corpus					
1	FFD 0008106000224895	10,460	430	5,308	5,583
FY 2024-25 Total - B		10,460	430	5,308	5,583
FY 2024-25 TOTAL (A+B)		58,28,559		38,12,758	21,57,970
FY 2023-24 TOTAL		1,16,46,658		58,18,099	58,28,559



Notes Forming part of Balance Sheet & Income and Expenditure Account (Consolidated)

(All figures are in Indian Rupees, unless otherwise stated)

Note - 6

Cash and Bank Balances	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2025	as on 31st March, 2024
Cash-on-hand		
- Local	-	72
Sub Total A	-	72
Bank Accounts		
Local Contribution :		
IDBI HIDF Admin Sub A/c 0008104000426824	16,55,538	3,13,098
IDBI APPI A/c No.0008104000565851	91,49,006	14,510
Foreign Contribution :		
IDBI FCRA A/c008104000072830-Astraea /General	78	28,051
SBI FCRA A/C No.40098697009-General	40,061	37,063
IDBI Misereor Project A/c 0008104000426787	51,723	15,368
Sub Total B	1,08,96,405	4,08,090
TOTAL (A+B)	1,08,96,405	4,08,162

Note - 7

Short - Term Loans & Advances	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2025	as on 31st March, 2024
	-	-
Total	-	-

Note - 8

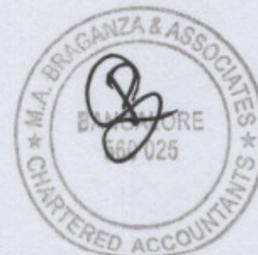
Other Current Assets	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2025	as on 31st March, 2024
Local Contribution :		
ACT Broadband Deposit	500	-
Deposits - Telephone	3,000	-
TDS on Bank Interest Admin 2022-23	0.10	-
TDS on FD Interest FY-23-24	54,887	51,777
Leadership Programme Advance	65,000	-
TDS on Interest FY-24-25	850	-
Advance to DVG - Muslim Women's Collective	12,39,711	-
Advance to Paalana Bhavana	2,00,000	-
Foreign Contribution :		
TDS on FD Interest FY-23-24	5,534	32,109
TDS Refund Receivable-LC	11,702	-
TDS on Bank Interest (AIDUS)	8,379	-
TDS Refund Receivable From Indian Account (AIDUS)	4,632	-
Advance Tax	4,060	-
Receivable From Astrea	91,500	-
Total	16,89,756	83,886



Notes Forming part of Balance Sheet & Income and Expenditure Account (Consolidated)
(All figures are in Indian Rupees, unless otherwise stated)

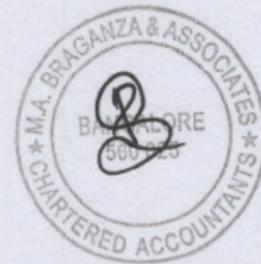
Note - 9		Amount(Rs.)		
Donations	As on 31st March 2025			as on 31st March, 2024
Particulars	Restricted Funds	Unrestricted Funds	Total Funds	Restricted and Unrestricted Funds
Foreign				
Grants-Misereor	58,55,025	-	58,55,025	80,00,148
Grants- Astrea	-		-	16,52,800
Local				
Grants-APPI Project	1,11,63,000	-	1,11,63,000	23,57,000
Donations	-	-	-	2,26,901
Total	1,70,18,025	-	1,70,18,025	1,22,36,849

Note 10 - Other Income		As on 31st March 2025			as on 31st March, 2024
Particulars	Restricted Funds	Unrestricted Funds	Total Funds	Restricted and Unrestricted Funds	
Foreign					
Interest received from FD	503	-	503	1,13,047	
Interest Received on IT Refund	-	1,282	1,282	-	
Interest from Savings Bank	15,828	-	15,828	54,692	
Local					
Interest from Savings Bank	-	89,935	89,935	22,048	
Interest on FD - Central	-	1,30,273	1,30,273	2,84,851	
Interest on CORPUS FD	-	1,32,990	1,32,990	-	
Interest on FD APPI	-	15,551	15,551	-	
Interest on SB (APPI)	-	9,545	9,545	-	
Interest Received on IT Refund	-	1,602	1,602	-	
Misc. Incomes	-	6,000	6,000	-	
Total	16,331	3,87,178	4,03,509	4,74,638	



Note 11 - Other Expenses- Charitable

Particulars	As on 31st March 2025			As on 31st March, 2024
	Restricted Funds	Unrestricted Funds	Total Funds	Restricted and Unrestricted Funds
Local Contribution :				
A. APPI PROJECT EXPENSES				
Admin and Office Running Expenses				
Kitchen & Gas	19,694	-	19,694	-
Rent	32,000	-	32,000	-
Stationaries	9,555	-	9,555	-
Audit & Administration Cost to HID Forum				
Admin-APPI	35,453	-	35,453	-
AUDIT FEE	35,282	-	35,282	-
Honorarium/ Core Cost				
Accountant	60,000	-	60,000	-
Field Cadre	1,68,000	-	1,68,000	-
Part-time Cadres	40,200	-	40,200	-
Part Time Documentation	18,000	-	18,000	-
Team Leader 1	1,20,000	-	1,20,000	-
Team Leader 1	1,20,000	-	1,20,000	-
Programmes				
Leadership & Capacity Building	12,140	-	12,140	-
Travel APPI				
Communication Expenses	12,576	-	12,576	-
Full Time Personnel Travel	15,082	-	15,082	-
Part Time Staff Travel	1,765	-	1,765	-
Travel- PMG	1,29,166	-	1,29,166	-
V. OD Process				
Bank Charges APPI	533	-	533	-
Exposure Visits	2,439	-	2,439	-
HIDF Institutional Operating Cost	46,674	-	46,674	-
Resource Person/ HIDF Partial Salary	2,50,000	-	2,50,000	-
Website Design	22,500	-	22,500	-



As on 31st March 2025

As on 31st March,
2024

3 Recurring Expenditure				
Other Operational Expenses	81,452	-	81,452	-
6.7 Bank Charges	4,530	-	4,530	-
AIDUS Project Expenses	40,000	-	40,000	-
Astrea Expenses	33,021	-	33,021	-
Consultancy Charges	1,56,000	-	1,56,000	-
Filing Fee - ROS	18,800	-	18,800	-
Kalika Kendra	45,000	-	45,000	-
Kalika Kendra TLM Materails	1,05,875	-	1,05,875	-
Office Expenses	12,506	-	12,506	-
Professional Charges	5,000	-	5,000	-
B. Administration cost				
- Office Maintenance (Electricity, Water, Internet, postage & communication)	11,732	-	11,732	1,77,531
C. Program expenses				
- Fellows Consultancy Fee	5,04,000	-	5,04,000	-
- Orientation and Induction for Fellows	16,237	-	16,237	-
- Selection process for Fellows	4,34,319	-	4,34,319	23,25,274
- Project Coordinator 01 - Asma	95,000	-	95,000	-
- Project Coordinator 02 - Dharnappa	95,000	-	95,000	-
Total of Local Contribution - A	28,09,531	-	28,09,531	25,02,805
Foreign Contribution :				
C. General Fund Expenses				
Misereor Project Institutional Cost	3,998	-	3,998	-
Misc. Expenses	26,961	-	26,961	-
Rounded Off	2	-	2.06	-
D. Miseror Project Expenses				
1 CORE COSTS				
Consultancy Fee Asma	2,76,000	-	2,76,000	-
Field Coordinator	2,80,000	-	2,80,000	-
Thematic Anchor Roopantara	4,20,000	-	4,20,000	-
Roopanthara Program				
1.3 Field Coordination Expenses	25,038	-	25,038	-
1.6 Coordination Exp for Coordinators	5,212	-	5,212	-
Capacity Building- Roopantara	4,58,186	-	4,58,186	-
HIDF Team Coordination and Travel	60,266	-	60,266	-
Honorarium- Roopantara	33,37,360	-	33,37,360	1,47,35,118
3 Recurring Expenditure MISEREOR				
4.4 Audit Fee	60,000	-	60,000	-
Bank Charges	201	-	201	-
IV. PROJECT ADMINISTRATION				
3.Operational Expenses	27,503	-	27,503	1,36,293
Advance Written Off	764	-	764	-
Total of Foreign Contribution- B	49,81,491	-	49,81,491	1,48,71,411
Total Other Expenses - Charitable Expenses (A+B)	77,91,022	-	77,91,022	1,73,74,216

Note - 12

Particulars	As on 31st March 2025		
	Restricted Funds	Unrestricted Funds	Total Funds
Employee Benefit Expenses			
Local Contribution :			
- Salary	1,60,000	-	1,60,000
- Salary - Director - John	2,20,000	-	2,20,000
Foreign Contribution :			
2.5 Office Helper - Manjula	1,59,400	-	1,59,400
CEO & Director Programs Salary	5,49,800	-	5,49,800
Finance & Admin Manager Salary	1,64,834	-	1,64,834
Total	12,54,034	-	12,54,034



Note No: 13

Notes to Accounts (Consolidated)

13.1. It is the policy of Human and Institutional Development Forum(HIDF) to prepare its financial statements on accrual basis. The accrual basis of accounting is the method of recording transactions by which revenue, expenses, assets and liabilities are recognized in the accounts in the period in which they accrue or arise. Accounting Standards issued by The Institute of Chartered Accountants of India are followed wherever it is applicable.

13.2. Significant Accounting Policies:

- i. Property, Plant and Equipment and Intangible Assets have been stated at historical cost (net of depreciation).
- ii. Depreciation is provided at the rates and in the manner specified in the Income Tax Rules, 1962.
- iii. Employee Benefits: Salaries, wages, bonus, paid leave and non-monetary benefits are accrued in the period in which the associated services are rendered by employees of the Society. Short term accumulated absences are non-vesting as per the terms of service.
- iv. Revenue Recognition:
 - a) Interest is recognized on a time proportion basis taking into account the principal amount outstanding and the rate applicable.
 - b) Grants are recognized as revenue when there is reasonable assurance that the Society will comply with the conditions attached to them
 - c) Other incomes are recognized as and when they are received/accrued.

13.3 A provision is recognized if, as a result of a past event, the Society has a present obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are recognized at the best estimate of the expenditure required to settle the present obligation at the balance sheet date. The provisions are measured on an undiscounted basis. Provision in respect of loss on contingencies relating to claims, litigation, assessment, fines, penalties, etc. are recognized when it is probable that a liability has been incurred and the amount can be estimated reliably.

13.4. A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Society or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Society does not recognize a contingent liability but discloses its existence in the financial statements.

13.5. Previous year figures have been regrouped to make them comparable wherever necessary.

13.6. There are no related party transactions during the financial year 2024-25.

13.7. Restricted and Unrestricted Funds:

The Society maintains two types of funds: Restricted and Unrestricted. Restricted funds represent donations and grants received with specific donor-imposed conditions and must be used solely for the purposes for which they were intended, such as building projects, scholarships, or other specific initiatives. These funds are tracked separately to ensure compliance with donor restrictions. Unrestricted funds are those without any donor-imposed restrictions, and the management has discretion over their use. These funds are typically utilized to support the general operations and administrative expenses of the trust.

The Property, Plant and Equipment (PPE) reported in Note 4 contains assets purchased from both Restricted and Unrestricted Funds.

13.8. The Society has made a dedicated effort to present its financial statements in accordance with the Revised Technical Guide on Accounting for Not-for-Profit Organizations, published by the Institute of Chartered Accountants of India in June 2023, to the best of its capabilities for the current year.

