

H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

1. We have audited the attached Balance Sheet of **INDIA PEACE CENTRE, NO. 12, SUNKURAMA CHETTY STREET, GEORGE TOWN, CHENNAI - 600 001** as at 31st March, 2025 and also the Income and Expenditure Account of the Society for the year ended on that date annexed thereto.

Organisation's Responsibility for Financial Statements

2. The Management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.



7. **Opinion**

In our opinion and to the best of our information and belief and according to information and explanation given to us, the said financial statements are prepared on the basis of above method of accounting read with Significant Accounting Policies and Notes on Account attached thereto give true and fair view in accordance with significant accounting policy adopted by the management.

- (i) In the case of the Balance Sheet the Assets and Liabilities arising from the cash transactions of the above said organisation as at 31st March, 2025.
- (ii) In the case of the Income and Expenditure Account the excess of Income over Expenditure of the above named organisation on the basis of the receipts and payments for the year ending 31st March, 2025.

NAGPUR :
DATED : 20th August, 2025



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Biresh
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 25153645BMLITV6828

India Peace Centre,
No. 12, Sunkurama Chetty Street,
George Town,
CHENNAI - 600 001.

COMPUTATION OF INCOME

ASSESSMENT YEAR : 2025-26

PAN : AAATI0359J

INCOME :

Interest Realised		1,88,071.00
Donations and Contributions		
Foreign Contributions	65,93,826.00	
Local Contributions	<u>3,69,575.00</u>	69,63,401.00
Rent		4,15,964.00
Income from Other Sources		1,409.00

75,68,845.00

LESS : ADMINISTRATIVE EXPENSES :

Establishment Expenses

9,20,645.00

66,48,200.00

LESS : APPLICATION OF INCOME :

Programme Expenses	68,66,105.00	
Capital Expenditure	<u>55,989.00</u>	69,22,094.00

Excess Spent

2,73,894.00

Tax Paid :

Tax Deducted at Source

13,538.00

Refund Due

13,538.00

For India Peace Centre


Authorised Signatory



INDIA PEACE CENTRE
[NO. 12, SUNKURAMA CHETTY STREET, GEORGE TOWN, CHENNAI - 600 001]

BALANCE SHEET AS AT 31ST MARCH, 2025

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
TRUST FUND/CORPUS FUND :					
As per Schedule 'A' Annexed		34,61,588.34	FIXED ASSETS :		2,42,040.00
			As per Schedule 'B' Annexed		
OTHER LIABILITIES :			DEPOSITS AND ADVANCES :		
Professional Tax	10,000.00		Telephone Deposit	1,650.00	
Tax Deducted at Source	69,837.00		Electricity Deposit with M.S.E.B.	3,000.00	
			Tax Deducted at Source for A.Y. 2025-26	13,538.00	
GENERAL FUND (INCOME AND EXPENDITURE ACCOUNT) :			Programme Advances to Staff	1,63,302.00	
Balance as per last Balance Sheet	4,45,147.43		Salary Advances to Staff	1,52,000.00	
Less : Deficit during the year	2,54,825.14		Advances to Gautam (Staff)	3,500.00	3,36,990.00
			CASH AND BANK BALANCES :		
			As per Schedule 'C' Annexed		31,52,717.63
			TOTAL RUPEES ...	37,31,747.63	37,31,747.63

As per our report of even date.



For India Peace Centre

Angeline
Authorised Signatory

NAGPUR :

DATED : 20th August, 2025

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

RD Souza
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 25153645BBMLJTY6828



INDIA PEACE CENTRE

[NO. 12, SUNKURAMA CHETTY STREET, GEORGE TOWN, CHENNAI - 600 001]

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To ESTABLISHMENT EXPENSES :					
Salaries and Allowances	6,11,996.00		By Rent Realised		4,15,964.00
Management Contribution to Provident Fund	47,028.00		" INTEREST REALISED :		
Audit Fees	16,552.00		On Fixed Deposits	1,49,094.00	
Bank Charges and Commission	2.66		On Savings Bank Account	38,977.00	1,88,071.00
Legal Expenses	5,149.00		" DONATIONS AND CONTRIBUTIONS :		
Medical Allowances to Staff	15,000.00		Foreign Contributions	65,93,826.00	
Provident Fund Arrears and Penalty	1,15,000.00		General Donations	3,69,575.00	69,63,401.00
Staff Welfare Expenses	74,917.00		" INCOME FROM OTHER SOURCES :		
Travelling and Conveyance	15,000.00		Interest on Income Tax Refund		1,409.00
Pension to Staff	20,000.00		"		
	<u>20,000.00</u>	9,20,644.66	"		
" PROGRAMME EXPENSES :			"		
Manipur Relief Work Programme Expenses	11,64,158.30		Deficit carried over to Balance Sheet		2,54,825.14
Project Study, Peace and Internship Programme Expenses	2,30,167.00				
Interfaith Learning and Capacity Building	5,56,585.74				
Asia Pacific YMCA School of Peace Programme Expenses	28,15,452.32				
Water, Sanitation and Hygiene Programme	56,282.60				
National Ecumenism Youth Assembly Programme Expenses	3,38,643.52				
School of Peace Programme Expenses	9,64,602.60				
Volunteers Training Expenses	7,40,213.40				
	<u>68,66,105.48</u>				
" DEPRECIATION WRITTEN OFF :					
As per Schedule 'B' Annexed	36,920.00				
		<u>78,23,670.14</u>			
			carried forward...		<u>78,23,670.14</u>



brought forward...

78,23,670.14

brought forward...

78,23,670.14

TOTAL RUPEES ...

78,23,670.14

TOTAL RUPEES ...

78,23,670.14

As per our report of even date.

For India Peace Centre


Authorized Signatory

NAGPUR :

DATED : 20th August, 2025

UDIN FOR 10B - 25153645BMLITX4489



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 25153645BMLITV6828



INDIA PEACE CENTRE

[NO. 12, SUNKURAMA CHETTY STREET, GEORGE TOWN, CHENNAI - 600 001]

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

SCHEDULE 'A'

SCHEDULE OF TRUST FUND/CORPUS FUND

Particulars	Balance as on 01.04.2024 Rupees	Additions during the year Rupees	Balance as on 31.03.2025 Rupees
Trust Fund	1,000.00	0.00	1,000.00
Endowment Fund	20,19,593.65	0.00	20,19,593.65
Building Fund	5,50,000.00	0.00	5,50,000.00
Car and Equipment Fund	2,29,011.93	0.00	2,29,011.93
Library Fund	6,61,982.76	0.00	6,61,982.76
TOTAL RUPEES ...	34,61,588.34	0.00	34,61,588.34



INDIA PEACE CENTRE
[NO. 12, SUNKURAMA CHETTY STREET, GEORGE TOWN, CHENNAI - 600 001]

SCHEDULE 'B'

SCHEDULE OF FIXED ASSETS

Sr. No.	Description of Asset	Rate of Depreciation		Balance as on		Additions during the year	Total	Depreciation written off		Balance as on 31.03.2025
		%		Rupees				Rupees	Rupees	
1	Furniture and Fixtures	10%		28,071.00		20,000.00	48,071.00	4,807.00		43,264.00
2	Air Cooler	15%		33.00		0.00	33.00	5.00		28.00
3	Library Books	10%		19,982.00		0.00	19,982.00	1,998.00		17,984.00
4	Building	10%		38,621.00		0.00	38,621.00	3,862.00		34,759.00
5	Equipments	15%		1,15,036.00		35,989.00	1,51,025.00	22,654.00		1,28,371.00
6	Audio Visual Equipments	15%		50.00		0.00	50.00	8.00		42.00
7	Cycle	15%		3.00		0.00	3.00	0.00		3.00
8	Computer	40%		2,326.00		0.00	2,326.00	930.00		1,396.00
9	Well and Water Tank	10%		3,414.00		0.00	3,414.00	341.00		3,073.00
10	Vehicles	15%		15,435.00		0.00	15,435.00	2,315.00		13,120.00
TOTAL RUPEES ...				2,22,971.00	55,989.00	2,78,960.00	36,920.00	2,42,040.00		



INDIA PEACE CENTRE
[NO. 12, SUNKURAMA CHETTY STREET, GEORGE TOWN, CHENNAI - 600 001]

SCHEDULE 'C'

SCHEDULE OF CASH AND BANK BALANCES AS ON 31.03.2025

	Rupees	Rupees
<u>ON FIXED DEPOSITS :</u>		
With Indian Bank, Nagpur		22,60,236.00
<u>ON SAVINGS BANK ACCOUNTS :</u>		
With Indian Bank, Nagpur		
Account No. 496989393	38,128.18	
Account No. 497009857	3,705.00	
Account No. 496993977	5,42,052.07	
With State Bank of India		
Account No. 40084618578	2,90,767.28	
With Bank of Baroda, Nagpur		
Account No. 6496	4,957.10	8,79,609.63
<u>CASH IN HAND :</u>		
General Account	11,074.00	
Foreign Contribution Account	1,798.00	12,872.00
TOTAL RUPEES ...		<u><u>31,52,717.63</u></u>



INDIA PEACE CENTRE

[NO. 12, SUNKURAMA CHETTY STREET, GEORGE TOWN, CHENNAI - 600 001]

SCHEDULE 'D'

Accounting Policies and Notes Forming Part of Accounts for the year ended 31st March, 2025

SIGNIFICANT ACCOUNTING POLICIES :

- Method of Accounting :**
Accounts are maintained on cash basis i.e. Income and Expenditure are recognised and accounted when they are actually received or paid and not when they are earned or incurred.
- Fixed Assets :**
The fixed assets are stated at written down value i.e. cost of acquisition less depreciation provided.
- Depreciation :**
Depreciation on fixed assets has been provided on written down value method at the rates prescribed by the Income Tax Act, 1961.
- The liabilities in respect of superannuation, gratuity, leave salary and other retirement/terminal benefits, if any, on the final settlement of accounts of the employees, who leave the service of the society from time to time are accounted on cash basis.
- Provision for taxation :**
Provision for income tax has not been made since the Governing Body claim that the income of the trust is exempt U/S 11 of the Income Tax Act, 1961.

For India Peace Centre


Authorised Signatory



NAGPUR :
DATED : 20th August, 2025

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 25153645BMLITV6828

brought forward...

brought forward...

1,10,83,028.77

9,100.00

brought forward...

79,79,599.14

Refund of Income Tax A.Y. 2023-24	11,890.00		
Refund of Income Tax A.Y. 2024-25	13,041.00		
Interest on Income Tax Refund	1,409.00		
Tax Deducted at Source	69,837.00	1,05,277.00	
			35,989.00
			20,000.00
			55,989.00

BALANCE ON 31.03.2025 :

On Fixed Deposits			
With Indian Bank, Nagpur		22,60,236.00	
On Savings Bank Account			
With Indian Bank, Nagpur	38,128.18		
Account No. 496989393	3,705.00		
Account No. 497009857	5,42,052.07		
Account No. 496993977			
With State Bank of India			
Account No. 40084618578	2,90,767.28		
With Bank of Baroda	4,957.10		
Account No. 08990100001321			
Cash in Hand :			
General Account	11,074.00		
Foreign Contribution Account	1,798.00		
			31,52,717.63

1,11,88,305.77

1,11,88,305.77

TOTAL RUPEES ...

TOTAL RUPEES ...

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the Organisation.

For India Peace Centre



[Signature]

Authorised Signatory

NAGPUR :

DATED : 20th August, 2025

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



[Signature]
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 25153645BMILJTY6828

INDIA PEACE CENTRE

[NO. 12, SUNKURAMA CHETTY STREET, GEORGE TOWN, CHENNAI - 600 001]

GENERAL ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

	RUPEES	RUPEES	RUPEES
RECEIPTS			
To BALANCE ON 01.04.2024 :			
On Fixed Deposits			6,11,996.00
With Indian Bank, Nagpur	22,45,929.00		47,028.00
On Savings Bank Account			2.66
With Indian Bank, Nagpur	3,022.84		15,000.00
Account No. 496989393	3,705.00		1,15,000.00
Account No. 497009857			74,917.00
With Bank of Baroda	4,822.10		15,000.00
Account No. 08990100001321	11,074.00		20,000.00
Cash in Hand		22,68,552.94	8,98,943.66
" Rent Realised		4,15,964.00	13,538.00
" INTEREST REALISED :			6,600.00
On Fixed Deposits	1,49,094.00		
On Savings Bank Account	1,056.00		
" DONATIONS AND CONTRIBUTIONS :			
General Donations		1,50,150.00	22,60,236.00
" OTHER RECEIPTS :			
Professional Tax	6,600.00		38,128.18
Refund of Income Tax A.Y. 2023-24	11,890.00		3,705.00
Refund of Income Tax A.Y. 2024-25	13,041.00		4,957.10
Interest on Income Tax Refund	1,409.00		11,074.00
		32,940.00	23,18,100.28
		32,37,181.94	32,37,181.94
		carried forward...	carried forward...



brought forward...

32,37,181.94

brought forward...

32,37,181.94

TOTAL RUPEES ...

32,37,181.94

TOTAL RUPEES ...

32,37,181.94

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the General Account.

For India Peace Centre



Angela...
Authorised Signatory

NAGPUR :

DATED : 20th August, 2025

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



Bi...
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 25153645BMLITY6828

brought forward... 71,16,506.48

brought forward...

79,51,123.83

BALANCE ON 31.03.2025 :

On Savings Bank Account
 With State Bank of India
 Account No. 40084618578
 With Indian Bank, Nagpur
 Account No. 496993977
 Cash in Hand

2,90,767.28

5,42,052.07

1,798.00

8,34,617.35

79,51,123.83

TOTAL RUPEES ...

79,51,123.83

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the Foreign Contribution Account.

For India Peace Centre



Arg...
 Authorised Signatory

NAGPUR :
 DATED : 20th August, 2025



FOR L. D' SOUZA & CO.,
 CHARTERED ACCOUNTANTS
 Firm Registration No. 101974W

BJJ
 BIJESH BALAKRISHNAN
 PARTNER

Membership No. 153645
 UDIN : 25153645BMLITV6828