

JAGORI: NEW DELHI
FCRA ACCOUNT
BALANCE SHEET (FCRA ACCOUNT) AS AT MARCH 31, 2025

(In Rupees)

Particulars	Schedule	As at March 31, 2025	As at March 31, 2024
<u>SOURCES OF FUNDS</u>			
Funds			
Unrestricted Funds			
Corpus Fund	A	7,342,604.20	7,342,604.20
Assets Fund	B	3,531,890.00	3,806,013.00
General Fund	C	16,475,495.01	14,883,881.01
Restricted Funds			
Unutilized Grants (Carried forward to next year)	D	7,572,761.97	8,481,908.68
TOTAL		34,922,751.18	34,514,406.89
<u>APPLICATION OF FUNDS</u>			
NON - CURRENT ASSETS			
Property, Plant and Equipment	E	3,531,890.00	3,806,013.00
		3,531,890.00	3,806,013.00
CURRENT ASSETS			
Current Investments	F	22,752,226.05	26,457,614.20
Cash and Bank Balances	G	5,732,460.64	4,011,760.28
Short term loans and advances	H	8,500.00	19,523.00
Grants Recoverable	D	2,897,674.49	219,496.41
		31,390,861.18	30,708,393.89
TOTAL		34,922,751.18	34,514,406.89

Significant Accounting Policies and Notes to Accounts

L

The schedules A to L referred to above form an integral part of the Balance Sheet.

FOR V. SANKAR AIYAR & CO.
 CHARTERED ACCOUNTANTS
 (Firm's Registration No. 109208W)



 (PUNEET KUMAR KHANDELWAL)
 PARTNER (M. No. 429967)



For JAGORI

 
 Kalpana Viswanath Basu Manjari Dingwaney
 Chairperson Treasurer


 Geetha Nambisan
 Acting Director


 Sachin Kochhar
 Head- Finance
 & Operations

Place : New Delhi

Date : 16/09/2025



JAGORI: NEW DELHI
FCRA ACCOUNT
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2025

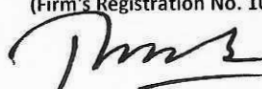
		(In Rupees)	
	Schedules	Year Ended March 31, 2025	Year Ended March 31, 2024
INCOME			
Grants receipt transferred to meet project expenditure	K	57,485,738.84	46,779,818.60
Other Income	I	2,994,557.95	1,772,483.60
Total		60,480,296.79	48,552,302.20
EXPENDITURE			
Project Expenditure	K	57,485,738.84	46,779,818.60
Other Expenses	J	1,402,943.95	663,814.50
Total		58,888,682.79	47,443,633.10
Surplus carried to Balance Sheet		1,591,614.00	1,108,669.10

Significant Accounting Policies and Notes to Accounts

L

The schedules A to L referred to above form an integral part of the Statement of Income and Expenditure.


FOR V. SANKAR AIYAR & CO.
 CHARTERED ACCOUNTANTS
 (Firm's Registration No. 109208W)


 (PUNEET KUMAR KHADELWAL)
 PARTNER (M. No. 429967)




For JAGORI


 Kalpana Viswanath Basu
 Chairperson


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 Acting Director


 Sachin Kochhar
 Head- Finance
 & Operations

Place : New Delhi

Date : 16/09/2025



JAGORI : NEW DELHI
FCRA ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
OPENING BALANCES: AS AT APRIL 1, 2024		CURRENT YEAR'S UTILISATION	
Cash in Hand 28,286.00		Aga Khan Foundation - Foundations for Health and Empowerment 3,038,657.50	
Bank Accounts 3,983,474.28		BFTW & Misereor - Living Feminisms, Phase-II 20,317,165.76	
FDR's/ Accrued interest 26,457,614.20		BFTW & Misereor- Living Feminisms, contineous 7,825,041.63	
Advances and other receivables & liability 19,523.00	30,488,897.48	Oak Foundation - Combatting Violence against Women (2022-2025) 5,217,389.00	
PROJECT GRANTS RECEIPTS DURING THE YEAR		CRY America - Safer Cities for women & Girls in Jharkhand 179,818.00	
Aga Khan Foundation - Foundations for Health and Empowerment 2,622,068.00		CRY America - Safer Cities for women & Girls in Jharkhand (2022-2023) 203,482.85	
BFTW & Misereor- Living Feminisms, Phase-II 18,240,579.00		CRY America - Safer Cities for women & Girls in Jharkhand (2023-2024) 785,659.97	
BFTW & Misereor- Living Feminisms, contineous 12,635,813.00		Global Fund for Women - Rights of Women Domestic Workers 3,182,915.00	
Oak Foundation - Combatting Violence against Women (2022-2025) 5,159,440.00		Global Fund for Women - Event 2024 1,661,000.00	
Global Fund for Women - Event 2024 1,661,000.00		IWRAW - Countering Regression 2,144,075.22	
		Visthar Project 200,000.00	
		BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024) 12,730,533.91	57,485,738.84
Global Fund for Women - Rights of Women Domestic Workers 604,220.00		OTHER EXPENDITURE	
IWRAW - Countering Regression 1,628,640.00		Other Expenditure	1,402,943.95
BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024) 11,205,299.00		CLOSING BALANCES: AS AT MARCH 31, 2025	
Jagori's Women Empowerment programme 1,374,629.00	55,131,688.00	Cash in Hand 15,458.00	
OTHER RECEIPTS		Bank Accounts 5,717,002.64	
Interest on FCRA designated saving bank account 31,800.00		FDR's/ Accrued interest 22,752,225.05	
Interest on Other saving bank accounts 198,746.00		Advances and other receivables 8,500.00	28,493,186.69
Interest on FDR's 1,530,738.00	1,761,284.00		
TOTAL	87,381,869.48	TOTAL	87,381,869.48

As per our report of even date attached

FOR V. SANKAR AIYAR & CO.
 CHARTERED ACCOUNTANTS
 (Firm's Registration No. 109208W)

(PUNEET KUMAR KHANDELWAL)
 PARTNER (M. No. 429967)

Place : New Delhi
 Date : 16/09/2025



For JAGORI

Kalpna Viswanath Basu
 Chairperson

Place : New Delhi

Manjari Dingwaney

Manjari Dingwaney
 Treasurer

Geetha Nambisan
 Acting Director

Sachin Kochhar
 Head- Finance
 & Operations



JAGORI : NEW DELHI
FCRA ACCOUNT

Schedule - A

CORPUS FUNDS

Particulars	(In Rupees)	
	As at March 31, 2025	As at March 31, 2024
As per last Balance sheet	7,342,604.20	7,342,604.20
Closing Balance	7,342,604.20	7,342,604.20

Schedule - B

ASSETS FUND

Particulars	(In Rupees)	
	As at March 31, 2025	As at March 31, 2024
Opening Balance as per last balance sheet	3,806,013.00	4,107,352.00
Add: Additions during the year from Specific Grants	439,000.00	469,422.00
Less: Disposed off during the year	-	29,613.00
Less: Depreciation during the year	713,123.00	741,148.00
Closing Balance	3,531,890.00	3,806,013.00

Schedule - C

GENERAL FUND

Particulars	(In Rupees)	
	As at March 31, 2025	As at March 31, 2024
Opening Balance as per last balance sheet	14,883,881.01	13,775,211.91
Surplus/ (Deficit) transfer from Statement of Income and Expenditure	1,591,614.00	1,108,669.10
Closing Balance	16,475,495.01	14,883,881.01



JAGORI : NEW DELHI
FCRA ACCOUNT
GRANTS RECEIPTS, UTILISATION AND BALANCES

Schedule - D
(In Rupees)

Sl.No.	Particulars	Opening Balance as at 01.04.2024		Current Receipts- Grants	Bank saving Interest	Total Grant Funds Available	Utilisation during the year				Closing Balance as at 31.03.2025	
		Unspent	Receivable				Interest utilised	Revenue	Capital	Total	Unspent	Receivable
1	Aga Khan Foundation - Foundations for Health and Empowerment	-	219,496.41	2,622,068.00	14,501.05	2,636,569.05	14,501.05	3,024,156.45	-	3,038,657.50	-	621,584.86
2	BFTW & Misereor- Living Feminisms, Phase-II	837,885.72	-	18,240,579.00	26,695.00	19,105,159.72	26,695.00	20,290,470.76	-	20,317,165.76	-	1,212,006.04
3	BFTW & Misereor- Living Feminisms, contineous	-	-	12,635,813.00	46,983.00	12,682,796.00	46,983.00	7,571,558.63	206,500.00	7,825,041.63	4,857,754.37	-
4	Oak Foundation - Combatting Violence against Women (2022-2025)	2,497,367.50	-	5,159,440.00	-	7,656,807.50	-	5,217,389.00	-	5,217,389.00	2,439,418.50	-
5	CRY America - Safer Cities for women & Girls in Jharkhand	179,818.00	-	-	-	179,818.00	-	179,818.00	-	179,818.00	-	-
6	CRY America - Safer Cities for women & Girls in Jharkhand (2022-2023)	203,482.85	-	-	-	203,482.85	-	203,482.85	-	203,482.85	-	-
7	CRY America - Safer Cities for women & Girls in Jharkhand (2023-2024)	785,659.97	-	-	-	785,659.97	-	785,659.97	-	785,659.97	-	-
8	Global Fund for Women - Event 2024	-	-	1,661,000.00	-	1,661,000.00	-	1,661,000.00	-	1,661,000.00	-	-
9	Global Fund for Women- Examining opportunity cost and its influence on decision making: Experiences of Women Domestic Workers in Delhi-NCR	2,578,695.00	-	604,220.00	-	3,182,915.00	-	3,025,415.00	157,500.00	3,182,915.00	-	-
10	IWRAW - Countering Regression	791,024.32	-	1,628,640.00	-	2,419,664.32	-	2,069,075.22	75,000.00	2,144,075.22	275,589.10	-
11	Visthar - Using research findings to design programmatic action - In pursuit of data, advocacy and capacity-building	200,000.00	-	-	-	200,000.00	-	200,000.00	-	200,000.00	-	-
12	BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)	407,975.32	-	11,205,299.00	53,176.00	11,666,450.32	53,176.00	12,677,357.91	-	12,730,533.91	-	1,064,083.59
	TOTAL	8,481,908.68	219,496.41	53,757,059.00	141,355.05	62,380,322.73	141,355.05	56,905,383.79	439,000.00	57,485,738.84	7,572,761.97	2,897,674.49



JAGORI : NEW DELHI
FCRA ACCOUNT

Schedule - E

FIXED ASSETS

(In Rupees)

Particulars	WDV as at	Additions during the year		Disposed Off/ Transfer during the year	Total	Dep.	Depreciation	WDV as at
	01.04.2024	1st Half	2nd Half		31.03.2025	Rates	during the year	31.03.2025
Office Building - Delhi	1,769,455.00	-	-	-	1,769,455.00	10%	176,946.00	1,592,509.00
Portacabin	303,700.00	-	-	-	303,700.00	10%	30,370.00	273,330.00
Furniture & Fixture & Equipment	618,183.00	-	-	-	618,183.00	10%	61,818.00	556,365.00
Photostat Machine	10,281.00	-	-	-	10,281.00	15%	1,542.00	8,739.00
Projector	8,242.00	-	43,000.00	-	51,242.00	15%	4,461.00	46,781.00
Office Equipment	431,154.00	-	-	-	431,154.00	15%	64,673.00	366,481.00
Invertor	73,545.00	-	-	-	73,545.00	15%	11,032.00	62,513.00
Computer & Accessories	591,453.00	232,500.00	163,500.00	-	987,453.00	40%	362,281.00	625,172.00
TOTAL	3,806,013.00	232,500.00	206,500.00	-	4,245,013.00		713,123.00	3,531,890.00



JAGORI: NEW DELHI
FCRA ACCOUNT

Schedule - F

CURRENT INVESTMENTS

Particulars	(In Rupees)	
	As at March 31, 2025	As at March 31, 2024
I In Fixed Deposit Account with: (including accrued interest)		
Corpus Fund	7,342,604.20	7,342,604.20
Non Corpus Fund	15,409,621.85	19,115,010.00
TOTAL	22,752,226.05	26,457,614.20

Schedule - G

CURRENT ASSETS

Particulars	(In Rupees)	
	As at March 31, 2025	As at March 31, 2024
Cash and Bank Balances		
I Cash in Hand	15,458.00	28,286.00
II In Saving Bank Account with:		
State Bank of India FCRA designated SB No. - 40020022885	82,806.05	51,090.85
Central Bank of India SB No. - 1160159061	190,190.99	2,697,489.39
Axis Bank SB No. - 912010024009723	3,765.41	405,836.32
Central Bank of India SB No. - 3323527665	176,844.37	829,057.72
Axis Bank SB No. - 924010025139394	4,743,357.37	-
Axis Bank SB No. - 924010022942665	520,038.45	-
TOTAL	5,732,460.64	4,011,760.28

Schedule - H

SHORT TERM LOANS AND ADVANCES

Particulars	(In Rupees)	
	As at March 31, 2025	As at March 31, 2024
a) Accrued Interest on SBI designated account	-	23.00
b) Security Deposit	8,500.00	19,500.00
TOTAL	8,500.00	19,523.00



JAGORI : NEW DELHI
FCRA ACCOUNT

Schedule - I

OTHER INCOME

(In Rupees)

PARTICULARS	Current Year	Previous Year
- Interest on Saving bank accounts	89,190.95	59,266.05
- Interest on FDR's	1,530,738.00	1,651,101.00
- Grant in Aid (FCRA)	1,374,629.00	62,116.55
Total	2,994,557.95	1,772,483.60

Schedule - J

OTHER EXPENSES

(In Rupees)

PARTICULARS	Current Year	Previous Year
- Audit fee	88,500.00	76,500.00
- Campaigns	-	14,438.00
- Jagori 40 years celebration	827,843.98	-
- Communication, Stationary, Postage	45,339.03	36,909.00
- Electricity Charges	84,333.00	5,477.00
- Equipments	-	70,400.00
- Furniture & Fixtures	-	126,022.00
- Office Expenses	206,529.94	46,067.50
- Travel/Transportation charges	18,334.00	-
- Training and Workshops	-	19,979.00
- Professional Charges	-	29,500.00
- Repair and Maintenance	132,064.00	73,407.00
- TDS and Other Debit Balances Written off	-	165,115.00
Total	1,402,943.95	663,814.50



JAGORI: NEW DELHI
FCRA ACCOUNT
Project Expenditure - Donor wise - Consolidated
For the year Ended March 31, 2025

FCRA PROJECTS

Schedule - K

1. Aga Khan Foundation - Foundations for Health and Empowerment

(In Rupees)

Particulars	Current Year	Previous Year
-- Staff Salaries	1,697,645.00	1,238,992.00
-- Travel	1,039,722.00	989,828.00
-- Consultant for Training	294,010.00	336,230.00
-- Training Materials	-	56,589.00
-- Bank Charges	7,280.50	5,680.02
TOTAL	3,038,657.50	2,627,319.02

2. BFTW & Misereor- Living Feminisms, Phase-II

Programme Costs

-- Strengthening women's leadership and right based knowledge	1,040,658.00	1,643,996.00
-- Strengthening response mechanisms to address violence against women	3,690,031.00	3,132,908.00
-- Capacity Building government personnel	568,225.00	487,761.00
-- Public Campaign and awareness raising	1,717,143.00	446,773.00
-- Enhancing Institutional and Staff Development Capacities	2,055,710.00	679,797.00

Personnel

-- Personnel Programmes	3,460,198.00	2,908,511.00
-- Programmes	4,842,484.00	8,185,343.00
-- Personnel Admin.	1,506,537.00	2,243,741.00

Administration Costs

-- Administration Costs	1,436,179.76	1,713,439.25
TOTAL	20,317,165.76	21,442,269.25

3. BFTW & Misereor- Living Feminisms, Continuous

Programme Costs

-- Strengthening response mechanisms to address violence against women	1,258,019.00	-
-- Strengthening women's leadership and right based knowledge	216,775.00	-
-- Capacity Building of Service Providers	23,765.00	-
-- Public Campaign and awareness raising	252,534.00	-
-- Enhancing Institutional and Staff Development Capacities	37,362.00	-

Personnel

-- Personnel Programmes	1,301,614.00	-
-- Programmes	2,964,486.00	-
-- Personnel Admin.	722,851.00	-

Administration Costs

-- Administration Costs	841,135.63	-
Procurement	206,500.00	-

TOTAL

7,825,041.63

4. Oak Foundation - Combatting Violence against Women (2022-2025)

-- Staff Salaries and consultancy	273,000.00	232,000.00
-- Consultant and other contracted	3,337,600.00	2,670,000.00
-- Travel and Conferences	712,718.00	311,042.00
-- Other Direct Cost	423,026.00	333,941.00
-- Indirect Overheads	471,045.00	515,017.80
TOTAL	5,217,389.00	4,062,000.80



JAGORI: NEW DELHI
FCRA ACCOUNT
Project Expenditure - Donor wise - Consolidated
For the year Ended March 31, 2025

FCRA PROJECTS

Schedule - K

5. CRY America - Safer Cities for women & Girls in Jharkhand

-- Evaluation Expenses	104,662.00	366,342.00
-- Office Expenses	71,808.00	-
-- Repairs and Maint.	1,822.00	-
-- Travel	1,526.00	-
TOTAL	179,818.00	366,342.00

6. CRY America - Safer Cities for women & Girls in Jharkhand (2022-2023)

-- Staff Salaries and related charges	-	197,877.00
-- Consultant and other contracted	190,411.00	540,000.00
-- Travel & Conference	-	185,413.00
-- Other Direct Costs	-	991,640.00
-- Indirect Overheads	13,071.85	78,249.85
TOTAL	203,482.85	1,993,179.85

7. CRY America - Safer Cities for women & Girls in Jharkhand (2023-2024)

-- Staff Salaries and related charges	129,941.00	2,177,328.00
-- Consultant and other contracted	176,000.00	1,396,000.00
-- Travel & Conference	230,736.00	390,296.00
-- Equipment	-	164,000.00
-- Other Direct Costs	221,356.00	953,435.00
-- Indirect Overheads	27,626.97	715,434.03
TOTAL	785,659.97	5,796,493.03

8. Global Fund for Women - Event

-- Event Expenses	1,661,000.00	-
TOTAL	1,661,000.00	-

9. Global Fund for Women- Examining opportunity cost and its influence on decision making:

-- Equipments	-	109,000.00
-- Activity Costs	1,791,586.00	-
-- Personnel Costs	1,138,011.00	-
-- Administrative Costs	253,318.00	-
TOTAL	3,182,915.00	109,000.00



JAGORI: NEW DELHI
FCRA ACCOUNT
Project Expenditure - Donor wise - Consolidated
For the year Ended March 31, 2025

FCRA PROJECTS

Schedule - K

10. IRAW - Countering Regression

-- Overall Coordination	568,168.00	508,932.00
-- TAG Meetings	470,846.00	191,711.00
-- Country Data Collection	90,189.00	113,911.00
-- Research Uptake	819,456.00	-
-- 16 Days Campaigns	154,229.00	211,530.00
-- Overheads	41,187.22	93,751.68
TOTAL	2,144,075.22	1,119,835.68

11. Visthar Project

-- Visthar Project Expenses	200,000.00	-
TOTAL	200,000.00	-

12. BFTW & Misereor- Capacity building and networking for gender equality, phase 8 (2022-2024)

Programme Activities

-- Capacity Building	4,758,058.00	1,952,450.00
-- Promotion of Feminist Culture	686,070.00	501,475.00
-- Campaigns and movement building/networking strengthening	1,641,003.00	1,215,206.00
-- Travel	391,972.00	446,601.00

Personnel Cost

-- Programme Personnel	3,469,658.00	2,887,923.00
-- Finance Personnel	829,813.00	738,812.00

Administration Costs

-- Administration Costs	953,959.91	897,453.98
TOTAL	12,730,533.91	8,639,920.98

13. Global Fund for Women - Rights of Women Domestic Workers

-- Staff Salaries	-	120,600.00
-- Research Activities	-	448,798.75
-- Administrative Costs	-	54,059.24
TOTAL	-	623,457.99

Grand Total*	57,485,738.84	46,779,818.60
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SOURCES

* Amount utilised out of project grant	57,344,383.79	46,595,055.65
Amount utilised out of interest - project	141,355.05	184,762.95
	57,485,738.84	46,779,818.60



JAGORI: New Delhi**Accounting Policies and Notes forming part of Accounts- FCRA
for the year ended 31st March, 2025****A. Background**

1. Jagori is registered under Societies Registration Act of 1860 bearing Registration no S/20427/1989 dated 05-10-1989.
2. The society is registered under 12A of the Income Tax Act, 1961 bearing Unique Registration No. AAATJ0303ME19896; Document Identification Number AAATJ0303ME1989601. Date of registration 24-09-2021 valid till A.Y. 2026-27.
3. The society is notified under section 80G of the Income Tax Act, 1961 bearing Unique Registration No. AAATJ0303MF20090; Document Identification Number AAATJ0303MF2009001. Date of approval 01-10-2021 valid till A.Y. 2026-27.
4. Permanent Account Number (PAN) – AAATJ0303M.
5. The society is registered under Foreign Contribution (Regulation) Act, 1976 bearing registration no. 231650137 dated 23-12-2021 valid till 31.12.2026.
6. The society is registered with Ministry of Corporate Affairs, Registrar of Companies for undertaking CSR activities. The registration number is CSR00005889.

B. Significant Accounting Policies**1. Basis of Preparation**

The financial statements have been prepared on historical cost basis following the cash basis of accounting, where the closure of the funded project falls within the financial year, the related expense incurred (net) paid are provided for, unless otherwise stated, the generally accepted accounting principles and the accounting standards to the extent applicable, issued by the Institute of Chartered Accountants of India.

2. Revenue Recognition

- a) General Donations are recognized as income on actual receipt basis.
- b) Donation received specifically for corpus is treated as capital fund and reflected under that head in Balance Sheet
- c) Interest earned on fixed deposits is recognized on accrual basis.
- d) Interest and other income received on specific funds/projects and expenditure paid thereon are routed through the statement of Income & Expenditure to the extent amount is applied.
- e) Grants from various funding agencies are recognized as Income to the extent utilized to meet the project expenditure and transferred to Statement of Income & Expenditure and balance amounts shown as "Unutilized Grants" in the Balance Sheet. Likewise, in case of overspent / expenses incurred pending receipt of grant amounts (though sanctioned) are shown as "Grants Receivable" at the year end.



3. **Project Expenditure**

Indirect expenditure including salary cost has been charged on proportionate basis on various projects funded by International Agencies and other Agencies on a basis considered reasonable by the Management consistently year to year.

4. **Fixed Assets / Fixed Asset Fund**

- a) Fixed assets acquired during the year are being charged to Income & Expenditure Account. However, for ensuring financial and physical control, fixed assets are being shown in the Balance Sheet at their depreciated value with a corresponding amount in the Asset Fund.
- b) Depreciation on Fixed assets is provided on Written down Value at the rates and in the manner specified in the Income Tax Act, 1961.

5. **Foreign Currency Transactions**

Grants / Donations received in Foreign Currency from "Foreign sources" are directly credited to designated FCRA Bank Account and recognized at the exchange rate prevalent on the date of receipt as credited by bank.

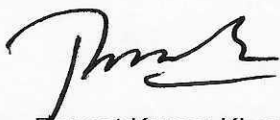
6. **Investments**

Investments mainly comprise fixed deposits with banks which are valued at cost.

C. **Notes to the Accounts**

1. Salary/ program consultants cost incurred out of FCRA funds have been allocated to various projects on the basis of time spent for the projects.

For V. Sankar Aiyar & Co.,
Chartered Accountants
ICAI FRN : 109208W



Puneet Kumar Khandelwal
Partner (M. No. 429967)



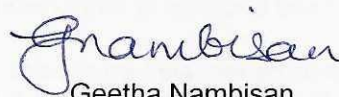
For JAGORI



Kalpana Viswanath Basu
Chairperson



Manjari Dingwaney
Treasurer



Geetha Nambisan
Acting Director



Sachin Kochhar
Head- Finance and
Operations



Place: New Delhi

Date: 16/09/2025