

**CONSUMER UNITY AND TRUST SOCIETY (FCRA)**

**D-217, BHASKAR MARG, BANI PARK**

**JAIPUR**

**AUDIT REPORT  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2025**

**AUDITORS  
R. MOHNOT & Co. LLP  
CHARTERED ACCOUNTANTS  
C-68, LALKOTHI SCHEME  
JAIPUR**

**Consumer Unity & Trust Society, Jaipur**

**Balance Sheet (FCRA) as at 31st March, 2025**

<i>Figures as at 31.03.2024</i>	<i>Liabilities</i>	<i>Figures as at 31.03.2025</i>	<i>Figures as at 31.03.2024</i>	<i>Assets</i>	<i>Amount 'in Rs.' Figures as at 31.03.2025</i>
1,92,69,988.57	Reserves & Funds (As Per Schedule"1")	36,50,256.97	18,42,974.00	Fixed Assets (As Per Schedule"4")	18,91,386.00
2,64,061.00	Current Liabilities (As Per Schedule"2")	92,266.00	1,81,65,195.26	Cash & Bank (As Per Schedule"5")	1,37,58,332.76
4,74,119.69	Grant In AID (As Per Schedule"3")	1,19,09,195.79	0.00	Advances & Deposits (As Per Schedule"6")	2,000.00
<u>2,00,08,169.26</u>		<u>1,56,51,718.76</u>	<u>2,00,08,169.26</u>		<u>1,56,51,718.76</u>

Significant Accounting Policies and Notes on Accounts Sch. "17"

In terms of our report of even date annexed hereto

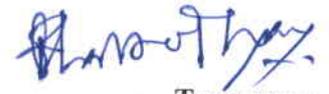
For R Mohnot & Co. LLP  
Chartered Accountants  
Registration Number -001654C/C400008



Alok Modani  
M N. 402447  
Partner



For Consumer Unity & Trust Society

  
Secretary  
Treasurer

Place: Jaipur  
Date: 25/10/2025

**Consumer Unity & Trust Society, Jaipur**

**Schedule annexed to & forming part of Balance Sheet (FCRA) as at 31st March 2025**

<b><u>Reserves &amp; Funds</u></b>	<b><u>Schedule '1'</u></b>
<b><u>Particulars</u></b>	<b><u>Amount (In Rs.)</u></b>
<b><u>Capital Reserve</u></b>	<b>6,52,695.00</b>
Opening Balance	6,52,695.00
During the year	-
<b><u>Income &amp; Expenditure .A/c</u></b>	<b>29,97,561.97</b>
Opening Balance	1,86,17,293.57
Deficit during the year	(1,56,19,731.60)
	<b>36,50,256.97</b>

<b><u>Current Liabilities</u></b>	<b><u>Schedule '2'</u></b>
<b><u>Particulars</u></b>	<b><u>Amount (In Rs.)</u></b>
<b><u>Sundry Creditors</u></b>	<b>92,266.00</b>
Duties & Taxes	92,266.00
<b>Total</b>	<b>92,266.00</b>

For Consumer Unity & Trust Society



  
Secretary

  
Treasurer

## Consumer Unity & Trust Society, Jaipur

### Schedule annexed to & forming part of Balance Sheet (FCRA) as at 31st March 2025

<u>GRANTS-IN-AID</u>	<u>Schedule '3'</u>
<u>Agency</u>	<u>Amount (In Rs.)</u>
The Asia Foundation-APAC Cyber Security Fund	15,43,409.00
The Ford Foundation- Explore and understand diverse nature, motivations and role of hyperlocal private 'giving' ecosystem in select district, blocks and small towns in Rajasthan (Grassroot Philanthropy).	1,06,41,797.00
The International Federation of Red Cross and Red Crescent Societies (IFRC/GRSP)-Road Safety-iv	8,83,324.79
CUTS Geneva (Oxfam) - Revers, Rights Resilience (RRR)	7,32,443.00
Commonwealth Foundation -Improving access to quality health services through community engagement in tribal districts of Rajasthan	11,25,492.00
Commonwealth Foundation - Improving access to quality health services through community engagement in tribal districts of Rajasthan	3,80,000.00
<b>A Total Grant in Aid (Utilisation Due)</b>	<b>1,53,06,465.79</b>
U.S. Department of state (Federal Assistance Award)- Defence News Conclave: Stories of U.S. India Defence Partnership	(19,51,126.58)
OXFAM NOVIB -Transboundary Rivers of South Asia (TROSА)-II	(90,728.00)
BMZ funded (World Vision India) wvi- Child Labour	(12,70,786.00)
US Department of State -Defence News Conclave: Stories of U.S. India Defence Partnership	(84,629.42)
<b>B Total Grant in Aid (Spent &amp; Receivable)</b>	<b>(33,97,270.00)</b>
<b>Total</b>	<b>1,19,09,195.79</b>



**For Consumer Unity & Trust Society**

  
**Secretary**

  
**Treasurer**

**Consumer Unity & Trust Society**

**Schedule annexed to & forming part of Balance sheet (FCRA) as at 31st March 2025**

*Amount in Rs.*

**Fixed Assets-FCRA**

**Schedule "4"**

<b>Particulars</b>	<b>Balance as on 01.04.2024</b>	<b>Add up to 30.09.24</b>	<b>Add after 30.09.24</b>	<b>Sale/Transfer</b>	<b>Balance as on 31- 03.2025</b>
Air Conditioner	2,27,559.00				2,27,559.00
Attendance Machine	7,000.00				7,000.00
Air Coller	10,300.00	22,000.00			32,300.00
Books	2,522.00				2,522.00
Computers	6,08,241.00				6,08,241.00
Cycle	8,650.00				8,650.00
Camera	84,193.00				84,193.00
External Hard disk	3,899.00				3,899.00
Furniture & Fixture	1,48,568.00				1,48,568.00
Laptop	5,32,851.00				5,32,851.00
Mobile Signal Booster	-	20,060.00			20,060.00
Microwave	4,500.00				4,500.00
Office Equipment	56,333.00	2,150.00			58,483.00
Printer	92,016.00				92,016.00
Refrigerator	29,190.00				29,190.00
Water Purifier Machine	20,190.00	4,202.00			24,392.00
UPS	6,962.00				6,962.00
<b>Total</b>	<b>18,42,974.00</b>	<b>48,412.00</b>	-	-	<b>18,91,386.00</b>

**For Consumer Unity & Trust Society**



  
Secretary

  
Treasurer

## Consumer Unity & Trust Society, Jaipur

Schedule annexed to & forming part of Balance Sheet (FCRA) as at 31st March 2025

### CASH & BANK BALANCES

Schedule "5"

<u>Particulars</u>	<u>Amount (In Rs.)</u>
Cash in Hand	70,273.00
Axis Bank LTD A/C No.914010006043848	17,95,058.40
State Bank of India A/c No 40084600489 (Delhi)	1,12,91,227.90
Axis Bank A/c No. 916010061418557	1,73,961.67
Axis Bank LTD A/C No.913010017674461	1,18,838.04
ICICI Bank A/C No.627801089879	3,08,973.75
<b>TOTAL</b>	<b>1,37,58,332.76</b>

### ADVANCES & DEPOSITS

Schedule "6"

<u>Particulars</u>	<u>Amount (In Rs.)</u>
Security Deposit -CRC	2,000.00
<b>TOTAL</b>	<b>2,000.00</b>

**For Consumer Unity & Trust Society**



  
**Secretary**

  
**Treasurer**

**Consumer Unity & Trust Society, Jaipur**

Income & Expenditure account (FCRA) for the year ended on 31st March 2025

Amount in 'Rs.'

Previous year	Expenditure	Sch.	Current year	Previous year	Income	Sch.	Current year
1,53,96,960.49	To Awareness Camp/ Seminar/Workshop/ Conference	"7"	83,46,446.00	6,55,64,866.79	By Grant in Aid (Utilised)	"15"	3,55,78,943.63
2,53,55,784.23	To Research	"8"	1,89,66,896.56	5,26,716.00	By Interest received	"16"	3,51,649.00
1,09,66,710.04	To Climate Change	"9"	78,44,484.60		Excess of Expenditure over Income		1,56,19,731.60
29,69,339.03	To Welfare/Empowerment of Women	"10"	43,03,008.25				
20,85,400.00	To Rural Development	"11"	27,23,512.35				
25,30,020.00	To Agriculture Activity	"12"	48,27,866.86				
20,19,400.00	To Capacity Building	"13"	28,48,173.00				
42,41,253.00	To Survey for Socio-economic and other welfare programme	"14"	2,38,501.00				
4,30,262.56	Office Cost		14,51,435.61				
96,453.44	Excess of Income over Expenditure		-				
6,60,91,582.79	<b>Total</b>		<b>5,15,50,324.23</b>	6,60,91,582.79	<b>Total</b>		<b>5,15,50,324.23</b>

Significant Accounting Policies and Notes on Accounts

Sch. "17"

In terms of our report of even date annexed hereto

For R Mohnot & Co. LLP  
Chartered Accountants  
Registration Number - 001654/C/400008

Alok Modani  
M N. 402447  
Partner



For Consumer Unity & Trust Society

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Place: Jaipur

Dated: 25/10/2025

Consumer Unity & Trust Society, Jaipur

**Annexure forming part of Income & Expenditure Account (FCRA) for the year ended 31st March 2025**

<u>Particular</u>	<u>Amount (In Rs)</u>
<b><u>Awareness Camp/Seminar/Workshop/Conference</u></b>	<b><u>Schedule "7"</u></b>
Revers, Rights Resilience (RRR) - Geneva Resource Centre	32,95,347.00
Tobacco Free Kids Action Fund (FOPL) -Global Health Advocacy Incubator (GHAI)	6,87,413.00
Ethical 6G- identifying Elements of Ethical Framework for 6G and Creating Opportunities for India and Australia (CCT114)- Department of Foreign Affairs and Trade (DFAT), Commonwealth of Australia	10,82,553.00
Cyber Attacks challenges -US Department of State	5,57,425.00
The International Federation of Red Cross and Red Crescent Societies (IFRC/GRSP) -Road Safety-4	18,34,633.00
Tobacco Free Kids Action Fund (FOPL) -Global Health Advocacy Incubator (GHAI)	1,36,436.00
Revers, Rights Resilience (RRR) - Geneva Resource Centre	5,75,144.00
Cyber Attacks challenges - U S Department of State	1,37,495.00
Road Safety-IV - The International Federation of Red Cross and Red Crescent Societies (IFRC/GRSP)	40,000.00
<b>Total</b>	<b><u>83,46,446.00</u></b>

**Research**

**Schedule "8"**

APAC Cyber Security Fund - The Asia Foundation	53,33,212.00
Improving access to quality health services through community engagement in tribal districts of Rajasthan - Commonwealth Foundation	4,50,656.00
Improving access to quality health services through community engagement in tribal districts of Rajasthan - Commonwealth Foundation	7,29,155.00
Defence News Conclave: Stories of U.S. India Defence Partnership- US Department of State	23,43,277.56
Research and stakeholder engagement to explore alternate models of economic growth, Inclusive finance and Worker welfare to ensure an equitable and inclusive post-pandemic recovery in India- The Ford Foundation	9,07,611.61
Research and stakeholder engagement to explore alternate models of economic growth, Inclusive finance and Worker welfare to ensure an equitable and inclusive post-pandemic recovery in India- The Ford Foundation	26,14,613.39
Explore and understand diverse nature, motivations and role of hyperlocal private 'giving' ecosystem in select district, blocks and small towns in Rajasthan- The Ford Foundation	6,00,000.00
Explore and understand diverse nature, motivations and role of hyperlocal private 'giving' ecosystem in select district, blocks and small towns in Rajasthan (Grassroot Philanthropy) - The Ford Foundation	26,50,000.00
My data or yours? Unraveling multi-part privacy among consumers of digital credit in India (Multi- Party Privacy)- University of California, Berkeley (CEGA)	7,04,885.00
Improving access to quality health services through community engagement in tribal districts of Rajasthan - Commonwealth Foundation	11,82,689.00
APAC Cyber Security Fund - The Asia Foundation	10,34,631.00
Explore and understand diverse nature, motivations and role of hyperlocal private 'giving' ecosystem in select district, blocks and small towns in Rajasthan - The Ford Foundation	4,16,166.00

**Total**

**1,89,66,896.56**



For Consumer Unity & Trust Society

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

Consumer Unity & Trust Society, Jaipur

**Annexure forming part of Income & Expenditure Account (FCRA) for the year ended 31st March 2025**

<u>Particular</u>	<u>Amount (In Rs)</u>
<b><u>Climate Change</u></b>	<b><u>Schedule "9"</u></b>
Transition to a low -carbon -American Friends of Edelgive Foundation (AFEF)	48,44,484.60
Grassroot Common Research work - The Ford Foundation	30,00,000.00
<b>Total</b>	<b><u>78,44,484.60</u></b>
<b><u>Welfare/Empowerment of Women</u></b>	<b><u>Schedule "10"</u></b>
Explore and understand diverse nature, motivations and role of hyperlocal private 'giving' ecosystem in select district, blocks and small towns in Rajasthan- The Ford Foundation	9,02,094.00
Explore and understand diverse nature, motivations and role of hyperlocal private 'giving' ecosystem in select district, blocks and small towns in Rajasthan (Grassroot Philanthropy) - The Ford Foundation	22,24,737.65
Research work - HO	11,76,176.60
<b>Total</b>	<b><u>43,03,008.25</u></b>
<b><u>Rural Development</u></b>	<b><u>Schedule "11"</u></b>
Explore and understand diverse nature, motivations and role of hyperlocal private 'giving' ecosystem in select district, blocks and small towns in Rajasthan- The Ford Foundation	5,98,250.00
Explore and understand diverse nature, motivations and role of hyperlocal private 'giving' ecosystem in select district, blocks and small towns in Rajasthan (Grassroot Philanthropy) - The Ford Foundation	21,25,262.35
<b>Total</b>	<b><u>27,23,512.35</u></b>
<b><u>Agriculture Activity</u></b>	<b><u>Schedule "12"</u></b>
E- Tractor for Developing Sustainable Agriculture Ecosystems in Rajasthan- International Sustainable Energy Foundation (ISEF)-Shakti Foundation.	48,27,866.86
<b>Total</b>	<b><u>48,27,866.86</u></b>
<b><u>Capacity Building</u></b>	<b><u>Schedule "13"</u></b>
Rivers, Rights Resilience (RRR)- GRC	28,48,173.00
<b>Total</b>	<b><u>28,48,173.00</u></b>
<b><u>Survey for Socio-economic and other welfare programme</u></b>	<b><u>Schedule "14"</u></b>
Shop & Act Green Action Week - Consumer International (CI)	2,38,501.00
<b>Total</b>	<b><u>2,38,501.00</u></b>



For Consumer Unity & Trust Society

  
Secretary

  
Treasurer

**Consumer Unity & Trust Society, Jaipur**

Schedule annexed to & forming part of Income & Expenditure Account (FCRA) for the year ended 31st  
March 2025

<b><u>Grant in Aid</u></b>	<b><u>Schedule "15"</u></b>
Particulars	Amount (In Rs)
Opening Balance as on 01.04.2024	4,74,119.69
Add: Grant & Donation received during the year	4,70,14,019.73
Add: Interest on Grant in Aid	-
<b>Total</b>	<b>4,74,88,139.42</b>
Less: Balance of Grant in Aid (Credit) as on 31.03.2025	1,19,09,195.79
<b>Total</b>	<b>3,55,78,943.63</b>

<b><u>Interest Received</u></b>	<b><u>Schedule "16"</u></b>
Particular	Amount (In Rs)
Interest from Axis Bank LTD A/C 914010006043848 (JPR)	37,904.00
Interest from FCRA State Bank of India A/c 40084600489 (Delhi)	2,98,729.00
Interest from Axis Bank LTD (CHD)	4,605.00
Interest from ICICI Bank (CRC)	4,371.00
Interest from Axis Bank LTD (DRC)	6,040.00
<b>Total</b>	<b>3,51,649.00</b>

For Consumer Unity & Trust Society

  
Secretary

  
Treasurer



# CONSUMER UNITY & TRUST SOCIETY

## NOTES ON ACCOUNTS

FORMING PART OF THE BALANCE SHEET AND INCOME & EXPENDITURE  
ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2025

### SCHEDULE – 17

#### A. ACCOUNTING POLICIES

##### 1. Accounting Concept/policies

- a. The Society follows cash system of accounting and
  - i) Recognizes grants/funds utilised in India as income in the year in which those are utilised.
  - ii) Remaining debit/credit balances are taken as Assets/Liabilities in the name of Grants in Aid.
  - iii) Expenditure has been accounted for on cash basis.
- b. Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles and accounting standards.

##### 2. Fixed Assets

- i) Fixed Assets are accounted at cost of acquisition inclusive of inward freight, duties and taxes and incidentals related to acquisition. The Society has accounting policy for fixed assets by recognizing its value on Written Down Value (WDV).
- ii) Purchase of fixed assets out of utilisation of grant received for this purpose is credited to Capital Reserve account by debiting Fixed Assets Account.

##### 3. Depreciation

Depreciation on Fixed Assets is provided on written down value method as per rates prescribed in Income Tax Act, 1961.

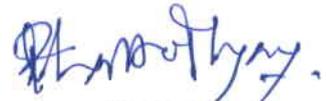
##### 4. Investments

Investments are stated at cost.



For Consumer Unity & Trust Society

  
Secretary

  
Treasurer

5. **Allocation of Expenditure**

In case where expenditure is not specifically incurred for any project, such expenditure is debited to expenditure head and allocated to the projects accordingly.

6. **Branch Accounting**

Society is maintaining branches/offices at Chittorgarh, Delhi and Kolkata only. Accounts of these branches/offices have been consolidated with Head Office Accounts. There is no other branches/office/establishment or setup of Consumer Unity & Trust Society of any type in India & abroad except above.

7. **Accounting of grants in case of continuing projects.**

In the cases when society receives grants in advance for continuing project, the amount utilized during the financial year in India is shown as income and expenditure of that year in Income and Expenditure account and balance unutilized/over utilised is shown as current liability/current assets in the Balance Sheet.

**B. NOTES ON ACCOUNTS (OTHERS)**

1. Previous year's figures have been regrouped and rearranged on the basis of nature of activities of expenditure.
2. As explained by the management there is no Contingent Liability in respect of claims against the society not acknowledged as debt.
3. Bank Account under FCRA:

**FCRA Main Designated Account**

State Bank of India (Delhi) a/c No.  
40084600489

**FCRA Utilisation Account**

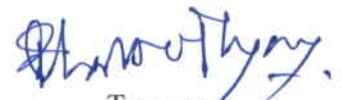
Axis Bank, Jaipur a/c No. 914010006043848  
ICICI Bank, Kolkata a/c No. 627801089879  
Axis Bank, Chittorgarh a/c No. 913010017674461  
Axis Bank, Delhi a/c No. 916010061418557

Intimation of all these Bank a/c has been given to the Ministry of Home Affairs and all these bank accounts are being shown in FC-6 submitted by the society from time to time.



For Consumer Unity & Trust Society

  
Secretary

  
Treasurer

4. Provisions of Provident Fund, ESI & Gratuity Act are applicable on the Society and the Society is regular in depositing the contributions towards the P.F. and ESI.
5. The Society has taken new Group Gratuity Cash Accumulation Policy from LIC of India and contributions are made on actuarial valuation basis. Society is making payment of premium of this policy which is charged against revenue.

As per our report of even date annexed hereto  
For R. Mohnot & Co. LLP  
Chartered Accountants  
Reg. No. 001654C/C400008

For Consumer Unity & Trust Society

  
Alok Modani  
M. No. 402447  
(Partner)



  
Secretary

  
Treasurer

Place: Jaipur  
Date: 25/10/2025

**Consumer Unity & Trust Society**  
Receipt & Payment A/C (FCRA Books) for the year ended on March 31, 2025

Amount in 'Rs'

Receipts	Amount as on March 31, 2025	Payments	Amount as on March 31, 2025
<b>Opening Balance :</b>	<b>1,81,65,195.26</b>	<b>Utilised</b>	<b>5,15,50,324.23</b>
Cash in Hand	27,209.00	To Awareness Camp/ Seminar/Workshop/ Conference	83,46,446.00
Bank Balance	1,81,37,986.26	To Research	1,89,66,896.56
		To Climate Changes	78,44,484.60
<b>Grant Received</b>	<b>4,70,14,019.73</b>	To Welfare/Empowerment of Women	43,03,008.25
The International Federation of Red Cross and Red Crescent Societies (IFRC/GRSP)	21,35,609.73	To Rural Development	27,23,512.35
Asia Foundation	79,11,252.00	To Agriculture Activity	48,27,866.86
Commonwealth Foundation	31,38,837.00	To Capacity Building	28,48,173.00
International Sustainable Energy Foundation (ISEF)-Shakti Foundation.	41,69,997.00	To Survey for Socio-economic and other welfare programme	2,38,501.00
Geneva Resource Centre	64,12,331.00	Office Cost	<u>14,51,435.61</u>
Global Health Advocacy Incubator (GHA1)	8,23,849.00	Purchase of Fixed Assets	48,412.00
US Department of State	52,79,197.00	Decrease in Sundry Creditors	1,71,795.00
American Friends of Edelgive Foundation (AFEF) -via KPMG	45,10,194.00	Increase in Sundry Debtors	2,000.00
Consumer International (CI)	2,38,501.00	<b>Closing Balance:</b>	<b>1,37,58,332.76</b>
University of California, Berkeley (CEGA)	7,04,885.00	Cash in Hand	70,273.00
The Ford Foundation	1,16,89,367.00	Bank balances	<u>1,36,88,059.76</u>
Interest received	3,51,649.00		
	<u><b>6,55,30,863.99</b></u>		<u><b>6,55,30,863.99</b></u>

This Statement of Receipt and Payment Account has been prepared from attached Audited Income & Expenditure Account and Balance sheet (FCRA Books) for the year ended March 31, 2025 and this Receipt and Payment Account has been prepared after incorporating effect of increase/decrease in current assets/liabilities.

For R Mohnot & Co. LLP  
Chartered Accountants

Registration Number: 001654C/C400008

Alok Modani  
MN 402447  
(Partner)

Place: Jaipur

Date: 25/10/2025

UDIN: 25702447BMHXLQ5151



For Consumer Unity & Trust Society

*Bipul Chattopadhyay*  
Chief Functionary

**BIPUL CHATTOPADHYAY**  
Chief Functionary  
Consumer Unity & Trust Society (CUTS)

