

618, 6th Floor, Jaipur Electronic Market,
10-B Scheme, Mohan Nagar, Near Riddhi-Siddhi Crossing, Gopalpura Bypass, Jaipur - 302018 (Rajasthan)
Mobile No. : 09829054360
Email: jitendrajaiman@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

To,
The Members of Resource Institute for Human Rights Rajasthan

Report on Financial Statements

Opinion

We have audited the accompanying financial statements relating to **Resource Institute for Human Rights Rajasthan, 932, Kisan Marg, Barkat Nagar, Tonk Road, Jaipur, Rajasthan – 302015** which comprises the Balance Sheet as on 31st March, 2025, Statement of Income & Expenditure Account and Statement of Receipt & Payment Account for the period from 01st April, 2024 to 31st March, 2025 and notes to the financial statements, including a summary of significant accounting policies. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view of the financial position of the institution as at March 31, 2025 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 the institution in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with income Tax Act 1961 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the institution or to cease operations, or has no realistic alternative but to do so.

The Board of Members are responsible for overseeing the Institution's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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 standalone 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.



Continued on page no. 2...

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...2...

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on the effectiveness of institution's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 institution's 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 standalone 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 institution to cease to continue as a going concern.

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.

Report on Other Legal and Regulatory Requirements

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and have found them to be satisfactory.
- b. The transactions of the institution which have come to our notice have been within the powers of the Management of the Institution.

We further report that:

- a. the Balance Sheet, Income and Expenditure account and Receipt & Payment account dealt with by this report are in agreement with the books of account and other records, and
- b. in our opinion, proper books of account as required by law have been kept by the Institution so far as appears from our examination of those books.

For J. K. JAIMAN & ASSOCIATES
Chartered Accountants
FRN - 014064C

Jitendra

(CA. JITENDRA KUMAR JAIMAN)
Proprietor
M.No. 407738
UDIN- 25407738BMLIPX1242
Place: Jaipur
Date: 19-08-2025



(Amount in Rs.)

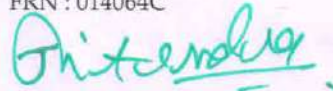
Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NGOs Funds	3		
(a) Unrestricted Funds		32,367.98	111,869.03
(b) Restricted Funds		-	-
		32,367.98	111,869.03
2 Non-current liabilities			
(a) Long-term borrowings	4	205,000.00	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
		205,000.00	-
3 Current liabilities			
(a) Short-term borrowings	4	-	205,000.00
(b) Payables	5	-	-
(c) Other current liabilities	6	196,465.00	60,001.00
(d) Short-term provisions		-	-
		196,465.00	265,001.00
Total		433,832.98	376,870.03
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	7		
(i) Property, Plant and Equipment		171,419.00	256,125.00
(ii) Intangible assets		-	-
(iii) Capital work in progress		-	-
(iv) Intangible asset under development		-	-
(b) Non-current investments		-	-
(c) Long Term Loans and Advances		-	-
(d) Other non-current assets (specify nature)	10	232,331.08	92,263.00
		403,750.08	348,388.00
2 Current assets			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Receivables		-	-
(d) Cash and bank balances	11	30,082.90	8,236.03
(e) Short Term Loans and Advances	8	-	20,246.00
(f) Other current assets		-	-
		30,082.90	28,482.03
Total		433,832.98	376,870.03
Brief about the Entity	1		
Summary of significant accounting policies	2		
The accompanying notes are an integral part of the financial statements			

In Terms of our Audit Report even date attached

For J. K. Jaiman & Associates

Chartered Accountants

FRN : 014064C



(CA. Jitendra Kumar Jaiman)

Proprietor

M.No. : 407738

Place : Jaipur

Date : 19-08-2025



For Resource Institute for Human Rights Jaipur


(Vijay Goyal)

GENERAL SECRETARY
Resource Institute for Human Rights
Rajasthan


RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR
932, KISAN MARG, BARKAT NAGER TONK ROAD, JAIPUR-302015
Income and Expenditure for the year ended 31st March 2025

(Amount in Rs.)

Particulars	Note	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants		-	2,657,831.08	2,657,831.08	50,000.00	4,680,625.00	4,730,625.00
(b) Fees from Rendering of Services		-	-	-	-	-	-
(c) Sale of Goods		-	-	-	-	-	-
II Other Income	12	7,621.00	-	7,621.00	21,503.81	-	21,503.81
III Total Income (I+II)		7,621.00	2,657,831.08	2,665,452.08	71,503.81	4,680,625.00	4,752,128.81
IV Expenses:							
(a) Material consumed/distributed		-	-	-	-	-	-
(b) Donations/contributions paid		-	-	-	-	-	-
(c) Employee benefits expense	13	-	-	-	40,000.00	-	40,000.00
(d) Depreciation and amortization expense		-	-	-	-	-	-
(e) Finance costs		-	-	-	-	-	-
(f) Other expenses	14	-	-	-	34,462.00	-	34,462.00
(g) Religion/charitable expenses	14	-	2,657,831.08	2,657,831.08	20,420.00	4,681,064.89	4,701,484.89
(h) Capital Expenses		2,416.05	-	2,416.05	257,200.00	-	257,200.00
Total expenses		2,416.05	2,657,831.08	2,660,247.13	352,082.00	4,681,064.89	5,033,146.89
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		5,204.95	-	5,204.95	(280,578.19)	(439.89)	(281,018.08)
VI Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		5,204.95	-	5,204.95	(280,578.19)	(439.89)	(281,018.08)
VIII Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		5,204.95	-	5,204.95	(280,578.19)	(439.89)	(281,018.08)
Appropriations Transfer to funds, e.g.,							
Restricted Funds		-	-	-	-	-	-
Transfer from Restricted funds		-	-	-	-	-	-
Balance transferred from General Fund		5,204.95	-	5,204.95	(280,578.19)	(439.89)	(281,018.08)
		5,204.95	-	5,204.95	(280,578.19)	(439.89)	(281,018.08)
The accompanying notes are an integral part of the financial statements							


In Terms of our Audit Report even date attached

For J. K. Jaiman & Associates
Chartered Accountants
FRN : 014064C


(CA. Jitendra Kumar Jaiman)
Proprietor
M.No. : 407738
Place : Jaipur
Date : 19-08-2025



For Resource Institute for Human Rights Jaipur


(Vijay Goyal)
General Secretary
GENERAL SECRETARY
Resource Institute for Human Rights
Rajasthan



RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

932, KISAN MARG, BARKAT NAGER TONK ROAD, JAIPUR-302015

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

Note - 3 NGOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	Funds Utilised during the year	As at 31st March 2025 (Closing Balance)
(A)	Unrestricted Funds				
1	Corpus Funds	-	-	-	-
2	General Funds	-144,255.97	7,621.00	2,416.05	-139,051.02
3	Capital Fund	256,125.00	-	84,706.00	171,419.00
(B)	Restricted Funds	-	2,657,831.08	2,657,831.08	-
		111,869.03	2,665,452.08	2,744,953.13	32,367.98
	Previous Year (PY)	202,219.11	5,009,328.81	5,099,678.89	111,869.03

4	Borrowings	Long Term		Short Term	
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Unsecured Loans repayable on demand				
(a)	from banks	-	-	-	-
(b)	from other parties	205,000.00	-	-	205,000.00
		205,000.00	-	-	205,000.00
5	Payables			31 March 2025	31 March 2024
(a)	Total outstanding dues of micro, small and medium enterprises			-	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises			-	-
	Total payables			-	-
6	Other current liabilities			31 March 2025	31 March 2024
(a)	Income received in advance			-	-
(b)	TDS payable			4,510.00	15,520.00
(c)	Outstanding Expenses			191,955.00	44,481.00
	Total Other current liabilities			196,465.00	60,001.00



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Resource Institute for Human Rights
Rajasthan

7 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS						Total
	Freehold land	Buildings	Office equipment	Furniture & Fixtures	Vehicles	Computer & Printer	
Gross Block							
At 1 April 2024	-	-	45,444.00	31,768.00	-	245,445.00	322,657.00
Additions	-	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-	-
At 1 April 2023	-	-	6,244.00	31,768.00	-	27,445.00	65,457.00
Additions	-	-	39,200.00	-	-	218,000.00	257,200.00
Deductions/Adjustments	-	-	-	-	-	-	-
At 31 March 2025	-	-	45,444.00	31,768.00	-	245,445.00	322,657.00
At 31 March 2024	-	-	45,444.00	31,768.00	-	245,445.00	322,657.00
Depreciation/Adjustments							
At 1 April 2024	-	-	8,777.00	3,177.00	-	54,578.00	66,532.00
Additions	-	-	5,500.00	2,859.00	-	76,347.00	84,706.00
Deductions/Adjustments	-	-	-	-	-	-	-
At 1 April 2023	-	-	-	-	-	-	-
Additions	-	-	8,777.00	3,177.00	-	54,578.00	66,532.00
Deductions/Adjustments	-	-	-	-	-	-	-
At 31 March 2025	-	-	14,277.00	6,036.00	-	130,925.00	151,238.00
At 31 March 2024	-	-	8,777.00	3,177.00	-	54,578.00	66,532.00
Net Block							
At 31 March 2024	-	-	36,667.00	28,591.00	-	190,867.00	256,125.00
At 31 March 2025	-	-	31,167.00	25,732.00	-	114,520.00	171,419.00



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 Resource Institute for Human Rights
 Rajasthan



RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR
932, KISAN MARG, BARKAT NAGER TONK ROAD, JAIPUR-302015

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

	Long Term		Short Term	
	31 March 2025	31 March 2024	31 March 2025	31 March 2024
8 Loans and advances				
A (unsecured)				
(a) Capital advances				
(i) Considered good	-	-	-	-
(ii) Doubtful	-	-	-	-
Less: Provision for doubtful advances	-	-	-	-
(a)	-	-	-	-
(b) Loans advances to members or relative of members				
(c) Other loans and advances				
(i) Prepaid expenses	-	-	-	-
(ii) Other Advances	-	-	-	-
(iii) Security Deposits	-	-	-	20,246
(b)	-	-	-	20,246
Total (a)+(b) (A)	-	-	-	20,246
9 Other non-current assets				
(a) Security Deposits			31 March 2025	31 March 2024
(b) Prepaid expenses			-	-
(c) Others (Specify nature)			-	-
Total other non-current other assets			-	-
10 Receivables				
(a) Donations/grants receivable			31 March 2025	31 March 2024
(b) TDS Receivables			232,331.08	-
			-	92,263.00
Outstanding for a period exceeding 6 months from the date they are due for receipt			232,331.08	92,263.00
(a) Secured Considered good			-	-
(b) Unsecured Considered good			-	-
(c) Doubtful			-	-
Less: Provision for doubtful receivables			-	-
Total			232,331	92,263
11 Cash and Bank Balances				
A Cash and cash equivalents			31 March 2025	31 March 2024
(a) On current accounts			-	-
(b) Fixed Deposits			-	-
Deposits with original maturity of less than three months			-	-
(c) Cheques, drafts on hand			-	-
(d) Cash on hand			-	-
Total			-	-
B Other bank balances				
(a) Bank Deposits - Saving Account				
(i) Bank of India-661310110003431			30,082.90	8,236.03
(ii) Earmarked Bank Deposits			-	-
Deposits with original maturity for more than 3 months but less than 12 months from reporting date			-	-
Total other bank balances			-	-
Total Cash and bank balances			30,082.90	8,236.03
			30,082.90	8,236.03



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Resource Institute for Human Rights
Rajasthan

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

932, KISAN MARG, BARKAT NAGER TONK ROAD, JAIPUR-302015

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

(Amount in Rs.)

		31 March 2025	31 March 2024
12	Other income		
(a)	Interest income	7,621.00	20,914.00
(b)	Misc. Income	-	589.81
	Total other income	7,621.00	21,503.81
13	Employee benefits expense (Including contract labour)	31 March 2025	31 March 2024
(a)	Salaries, wages, bonus and other allowances	-	40,000
(b)	Staff welfare expenses	-	-
	Total Employee benefits expense	-	40,000
14	Other Expenses	31 March 2025	31 March 2024
(A)	Religious/charitable		
(a)	Child Rights Advocacy through NGO collective Prog.-UNICEF	2,600,926.08	3,758,079.89
(b)	CECOEDECON Project	-	922,985.00
(c)	Girls Exam Fees	-	10,600.00
(d)	Capacity Building	56,905.00	9,820.00
		2,657,831.08	4,701,484.89
(B)	<u>Administrative Expenses</u>		
(a)	Audit Fees	-	4,000.00
(b)	Miscellaneous Exp.	-	26,191.00
(c)	Printing & Stationery	-	2,771.00
(d)	Travel Expenses	-	1,500.00
(e)	Bank Charges	144.05	-
(f)	Interest on TDS	772.00	-
(g)	Misc. Expenses	1,500.00	-
	Total	2,416.05	34,462.00



GENERAL SECRETARY
Resource Institute for Human Rights
Rajasthan

Schedule	Amount	
	31 March 2025	31 March 2024
Opening Balance		
Cash & Bank Balances	8236.03	395945.11
	8236.03	395945.11
Receipts:		
Project Grants :		
Child Rights Advocacy through NGO collective Programme - UNICEF	2425500.00	3758000.00
CECOEDECON Project	0.00	922625.00
Donation	0.00	50000.00
	2425500.00	4730625.00
Other incomes :		
Bank Interest	3934.00	20914.00
Interest on IT Refund	3687.00	0.00
Misc. Income	0.00	589.81
	7621.00	21503.81
Other Receipts:		
Loan from Vijay Goya	0.00	205000.00
TDS Payable	4510.00	11790.00
Outstanding Expenses	0.00	6750.00
TDS Refund Received	92263.00	0.00
Advances Recovered	20246.00	0.00
	117019.00	223540.00
Payments:		
Project Expenses (Net of Outstanding)		
Child Rights Advocacy through NGO collective Programme - UNICEF	2453452.08	3758079.89
CECOEDECON Project	0.00	922985.00
Girls Exam Fees	0.00	10600.00
Capacity Building	56905.00	9820.00
Capital Expenses	0.00	257200.00
Administration Expenses (Less outstanding Expenditure)	2416.05	72962.00
	2512773.13	5031646.89
Others Payments		
TDS Deduction	0.00	92263.00
Rampal	0.00	2249.00
Vijay Goyal	0.00	1397.00
Outstanding Expenses Paid	0.00	198222.00
Outstanding Audit Fees paid	0.00	21000.00
Advance Given	0.00	16600.00
TDS Deposit	15520.00	0.00
	15520.00	331731.00
Closing Balance		
Cash & Bank Balances	30082.90	8236.03
	30082.90	8236.03

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

In Terms of our Audit Report even date attached

For J. K. Jaiman & Associates

Chartered Accountants

FRN : 014064C

Jitendra Kumar Jaiman

(CA. Jitendra Kumar Jaiman)

Proprietor

M.No. : 407738

Place : Jaipur

Date : 19-08-2025



For Resource Institute for Human Rights Jaipur

Vijay Goyal
 GENERAL SECRETARY
 Resource Institute for Human Rights
 Rajasthan



RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

Note-1

Resource Institute for Human Rights (RIHR) is a nongovernment organization established in the year 2008 with purpose of advocating and practically realizing the standards set internationally and nationally for conservation of human rights specifically in the field of child protection. The organization's core strategy has been to engage with the institutions responsible for protecting child rights, build the capacity of civil society organizations and other stakeholders, and take evidence-based action. Its team includes a mix of experienced child rights activists and young professionals. Also, its work is supported by a significant number of volunteers across the state.

In 2014, RIHR establish the One Stop Crisis Management Centre for Children (OSCMCC) "Sneh Angan" with support Police Commissionerate, UNICEF, and RIHR. OSCMCC is housed at the Mahila Police Station, Gandhi Nagar, Jaipur. The center provides children with psychosocial, legal, and rehabilitation support.

RIHR programming constantly features capacity-building activities for critical stakeholders, such as Police Officials, Special Juvenile Police Units, Child Welfare Committees, Juvenile Justice Boards, Law professionals, and Civil society actors. RIHR constantly undertakes small studies on child protection issues and implementation of programs and services related to child protection.

The committed team of RIHR believes action-oriented policy research studies/analysis and their wider dissemination will lead towards inclusive growth and development since it will motivate and mobilise the common citizens with right-based demands and simultaneously the decision makers will modify its perceptions and adequate actions.

12AA Registration Number AAAAR8044EE20211
12AA Registration Date 24-09-2021
12AA Reg. Effective Date 01-04-2022
12AA Registration Authority CIT Jaipur Second 80G
Registration Number AAAAR8044EF20110 80G
Registration Date 24-09-2021
80G Reg. Effective Date 01-04-2022
80G Registration Authority CIT Jaipur Second NGO
Darpan Reg. No. RJ/2017/0169840 NGO
Darpan Reg. Date 27-10-2017
CSR Registration Number CSR00075879




GENERAL SECRETARY
Resource Institute for Human Rights
Rajasthan

Note-2

Significant Accounting Policies

1. The accounts are being prepared on historical cost basis and as a going concern. Accounting Policies not referred to otherwise are in consistent with the generally accepted accounting principles.
2. **Property, Plant and Equipment and Intangible Assets Policy:**
 - a) Property, Plant and Equipment and Intangible Assets are recorded at historical cost.
 - b) Gross and net book values of Property, Plant and Equipment and Intangible Assets at the beginning and end of an accounting period are shown including additions, disposals, acquisitions and other movements.
 - c) Due to non-availability of gross value of Property, Plant and Equipment and Intangible Assets, the WDV value of 01-04-2023 has been shown as gross value.
3. **Revenue Recognition:**
 - a) The organization follows the mercantile system of accounting and recognizing Income & Expenditure on accrual basis.
 - b) Grants and donations for specific purposes/ directions are recognized as income to the extent utilized during the year.
4. **Depreciation:**
 - a) Depreciation rates as stated by the income tax act, 1961 are used to depreciate assets.
 - b) Depreciation is charged consistently.
 - c) Where depreciable assets are disposed off, discarded, demolished or destroyed, the net surplus or deficiency, if material, has been disclosed separately.
 - d) Depreciation has been charged on Property, Plant and Equipment and Intangible Assets by reducing the value from Property, Plant and Equipment and Intangible Assets & correspondingly from the Capital fund. It has no impact on either surplus or deficit of the Trust.
5. **Notes of Accounts:**
 - a) Contingent liability: there is no contingent liability at year end.
 - b) The enclosed statements are not general purposes statements.




GENERAL SECRETARY
Resource Institute for Human Rights
Rajasthan