

The Trustees
Indian Association for Radiation Protection
Radiation Safety System Division,
BARC, Mumbai – 400085.

Report on the Financial Statements

We have audited the attached financial statements of Indian Association for Radiation Protection, which comprise the Balance Sheet as at March 31, 2024, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the Society preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimate made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements read with Significant Accounting Policies and other notes forming part of financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. In the case of the Balance Sheet, of the state of affairs of the Trust at March 31, 2024.
- b. In the case of the Income and Expenditure Account, of the excess of income over expenditure of the Trust for year ended on that date.




Report

1. We report that:

- a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion, proper books of account have been kept by the Trust so far as appears from our examination of those books;
- c. The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account;
- d. In our opinion, the Balance Sheet, Income and Expenditure Account comply with the accounting standards prescribed by the Institute of Chartered Accountants of India.

For Ramesh S Iyer & Associates
Chartered Accountants
Firm Registration No. 142449W



(Ramesh S Iyer)
Partner
M. No.035515

Place: MUMBAI
Dated: 21-10-2024

UDIN : 24035515BKHKRMI884.



INDIAN ASSOCIATION FOR RADIATION PROTECTION
Income & Expenditure Accounts for the Year Ended 31st March 2024

for the year ended 31-03-2023	Expenditure	for the year ended 31-03-2024	for the year ended 31-03-2023	Income	for the year ended 31-03-2024
3,50,000	Grant to Kalpakam Chapter	2,00,000		Re-exam	39,000
-	Accommodation Expenses (PAP)	5,760	42,04,000	Trainee Fee	56,92,000
22,000	AMC to Wolters Kluwner	22,000	56,318	Saving Bank Interest	1,03,501
1,982	Bank Charges	2,892	4,000	Trainee cancellation charges	970
7,200	Clerical Assistant	20,786	8,63,952	FD Interest	6,67,154
9,325	Election Expenses	20,000	2,700	Sundry Credits Written Back	
0	Food & Refreshment Expenses (PAP)	3,78,940	22,673	Miscellaneous Income	21,600
7,30,552	Food & Refreshments (Training)	7,71,729	55,650	Life Membership Fees / Membership Fees	13,975
-	Grants to IASTA	1,00,000	62,114	Royalty Received	87,578
-	Grant to AERA	10,000		Income tax refund	70,232
-	Grant to UCC Kochi	20,000		Interest on income tax refund	41,303
-	Grant to ARIRT	20,000	5,41,494	Excess of Expenses over Income (pervious ye	-
7,22,500	Honorarium	12,38,800			
	Income Tax AY 2017-18	7,47,621			
1,289	Interest and Late Fee of GST	1,330			
12,200	Internet Charges	29,436			
	Interest on Income Tax	1,85,097			
12,04,497	Journal Printing	7,79,239			
-	Legal Expenses	25,000			
-	Momentos	1,350			
1,742	Postage & Courier	688			
2,66,156	Printing & Stationary	95,413			
-	Printing & Stationary (PAP)	13,670			
86,500	Professional Fees Paid	82,000			
1,27,600	Refund of Trainee Fee	50,720			
5,76,000	Service Charges to BARC	7,04,000			
-	Skit Play	10,500			
-	Training KIT (PAP)	4,59,750			
92,270	Travelling Expenses	30,239			
-	Travelling Expenses (PAP)	1,14,698			
-	Website Maintenance	1,350			
75,000	Accounting charges	85,000			
30,000	Statutory Audit Fees	30,000			
25,000	Tax audit fees	30,000			
4,850	Computer Repairs				
3,14,000	Training Kits & Expenses				
79,687	Depreciation	44,161			
15,793	Meeting Exp				
36,503	Misc Exp.	404			
	Excess Booking Reversed	42,480			
	Professional Charges	60,100			
1,50,945	Gst Expenses				
7,55,870	Public Awareness Program				
6,350	IARP Web Maintenance				
3,750	Video and Photography				
1,03,339	FD Int of Prev Years reversed				
	Excess of Income over expenditure	3,02,160			
58,12,901		67,37,313	58,12,901		67,37,313
5,41,494	Excess of Expenses over Income			Excess of Income over expenses	3,02,160
55,650	IARP Fund - Life Membership Fees	13,975			
3,817	A.K.Ganguly Felicitation Fund	4,008			
28,593	A R Gopal Ayyangar Award Fund	30,022			
55,509	A.K.Ganguly Oration Award Fund	58,284			
3,01,637	Fund for Training Course on Radiation Safety	3,16,718			
3,573	P R Kamath's Radiation Environmentalist Award Fund	3,751			
16,796	Shri A Nagaratnam Oration Award Fund	17,636			
3,062	AK Ganguly Beest Essay Award	3,216			
			10,10,131	Balance c/f to balance sheet	1,45,450
10,10,131	TOTAL	4,47,610	10,10,131	TOTAL	4,47,610


As per our report of even date
For Ramesh S Iyer & Associates
Chartered Accountants

For Indian Association for Radiation Protection


(Ramesh S Iyer)


(Secretary)


(Treasurer)


(President)


(Member Trustee)

Partner
M. No. 035515
Date 11/10/2024
Mumbai



UDIN: 24035515BK

INDIAN ASSOCIATION FOR RADIATION PROTECTION					
Balance Sheet as on 31st March 2024					
as on 31-03-2023	Liabilities	as on 31-03-2024	as on 31-03-2023	Assets	as on 31-03-2024
	IARP Fund			Fixed Assets	
771284	As Per Last Balance Sheet	826934	8	Printer & Pen Drive- GCTC	8
55650	Add: Life Membership Fee	13975	6	Computer PAP	6
826934		840909	34922	Computer for General Training Course	13969
	A.K.Ganquly Felicitation Fund		7	Multimedia Projector & Pen Drive	7
76335	As Per Last Balance Sheet	80152	80	Printer	80
3817	Add: Accretions of Interest	4008	149454	Survey Meter	127036
80152		84160	5264	Microphone And Speakers	4475
	ARG Avyangaar Award Fund		189741		145580
571853	As Per Last Balance Sheet	600446		Advances & Deposits	
28593	Accretions of Interest (including refund)	30022		Sundry Debtors	196860
600446		630468	716	CGST Receivable	33935
	A.K.Ganquly Oration Award Fund		716	SGST Receivable	33935
1110174	As Per Last Balance Sheet	1165683	90384	Electronic Cash Ledger	277368
55509	Accretions of Interest	58284	2781	Electronic Credit Ledger	0
1165683		1223967	199067	TDS AY. 2017-18	0
	Fund for Training Course on Radiation Safety		159699	TDS AY. 2020-21	0
6032730	As Per Last Balance Sheet	6334367	116383	TDS AY. 2021-22	0
301637	Accretions of Interest (including refund)	316718	166351	TDS AY. 2022-23	0
6334367		6651085	154873	TDS AY. 2023-24	154873
	P.R.Kamath's Radiation Environmentalist Award Fund		7298657	TDS AY. 2024-25	162574
71455	As Per Last Balance Sheet	75028	583	Grants to AOCRP 6	4051659
3573	Accretions of Interest (including refund)	3751	8190210	Advance for TDS payments	15904
75028		78779			4927109
	Shri A Nagaratnam Oration Award			Cash & Bank Balances	
335928	As Per Last Balance Sheet	352724	71736	SBI - A/c No.6069/33787	84676
16796	Accretions of Interest	17636	1362807	SB-A/C NO.3466171611	3329588
352724		370360	3637592	PNB -A/c No.444762	3165331
	Fund Accumulated for PAP, RPE Journal, Theme Meetings & Workshops		11845055	Fixed Deposit (Including Accrued Interest)	12445489
9853050	As Per Last Balance Sheet	9853050	16917190		
0	Accumulated during the Year	0			
9853050		9853050	1472	Cash in Hand	972
	AK Ganquly Beest Essay Award				
61249	As Per Last Balance Sheet	64311			
3062	Accumulated during the Year	3216			
64311		67527			
	General Reserve				
126224	As Per Last Balance Sheet	126224			
	Outstanding Expenses				
1816	Sundry creditors	496			
0	Income tax payable-AY 2017-18	179683			
75000	O/s Accounting Charges	76500			
30000	O/s Audit Fees	27000			
35000	O/s Professional Charges	31500			
25000	O/s Tax audit fees	27000			
30420	CGST Payable	22950			
105480	IGST Payable	169740			
30420	SGST Payable	22950			
32949	Tds Payable	78676			
947719	Payable to Walters Kluver	491778			
1313804		1128273			
1316498	Advance for Training	0			
	Income & Expenditure A/c				
4051651	Opening Balance	3189392			
147872	Add : Trf during the year				
0	Add: Excess of Income over expenditure				
1010131	Less : Excess of expenditure over Income	145450			
3189392		3043942			
25298613		24098744	25298613		24098744

As per our report of even date
For Ramesh S Iyer & Associates
Chartered Accountant

For Indian Association for Radiation Protection



(Ramesh S Iyer)
Partner
M. No. 035515
Date 11/01/2024
Mumbai

(Secretary)

(Treasurer)

(President)

(Member Trustee)



UDIN: 24035615 BK MIA 11/884