

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2018 (FOREIGN)

<u>LIABILITIES.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
GENERAL FUND				FIXED ASSETS	M		9397681
As per last A/c		795171					
Add: Excess of Income over Expenditure		<u>238042</u>	1033213	Advance for Land			
				- Advance against Construction(Kashipur)		8274	
				- At Netra, Jibontala		<u>200000</u>	208274
CORPUS FUND				CASH AND BANK BALANCES			
As per Last A/C			29034.30				
FIXED ASSETS RESERVE	N		9389656	Synd.Bank A/C 95032010048521		19170894	
- Annexure - B				Synd.Bank A/C 95032010054251		<u>14088</u>	19184982
CURRENT LIABILITIES				Cash in hand			19844
Unutilized Grant in Aid	N		18283144				
- Annexure - B							
Profession Tax Payable	J		4400				
Employees cont. to PF Payable	L		35667				
Employers cont. to PF Payable	L		35667				
Total.			<u>28810781</u>	Total.			<u>28810781</u>

Notes on Accounts - Annexure C

This is the Consolidated Balance Sheet signed in terms of our Report of even date.

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

Secretary

Treasurer

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 23-08-2018

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Treasurer

For ISWAR SANKALPA

Secretary

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018 (FOREIGN)

<u>EXPENDITURE</u>	<u>Sch.</u>	<u>AMOUNT.</u> <u>RS.</u>	<u>AMOUNT.</u> <u>RS.</u>	<u>INCOME</u>	<u>Sch.</u>	<u>AMOUNT.</u> <u>RS.</u>	<u>AMOUNT.</u> <u>RS.</u>
To Direct Expenses	A		1734201	By Donation Received - Foreign Donation			460000
To Program Cost	B		3446522	By Grant in Aid Utilized			
To Prog. Support Cost	C		270726	- As per ANNEXURE B	N		15660442
To Other Direct Cost	D		732545	By Amount Transferred from Fixed Assets Reserve	N		483867
To Community Care	E		279805	By Bank Interest			
To Staff Salaries & Personnel	F		8766818	Syndicate Bank			71982
To Indirect Overhead Exps	G		385259				
To Travel and Conference	H		90743				
To Consultant & other Services	I		239744				
To Bank Charges			1254				
To Depreciation	M		490632				
To Excess of Income over expenditure			238042				
			<u>16676291</u>				<u>16676291</u>

This is the Consolidated Income and Expenditure Account signed in terms of our Report of even date.

For De Subir Kumar & Co

Chartered Accountants

FRN: 317010E

CA. S. K. DE

MRN/053022

Proprietor

Kolkata, 23-08-2018

Secretary

Treasurer

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Shyama
Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

ISWAR SANKALPA.
138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018 (FOREIGN)

RECEIPTS.	SCH	AMOUNT	AMOUNT	PAYMENTS.	SCH	AMOUNT	AMOUNT
To Balance B/d				By Direct Expenses	A		1734201
Cash in hand		6740					
Synd.Bank A/C 95032010048521		17678907		By Program Cost	B		3446522
Synd.Bank A/C 95032010054251		<u>30100</u>	17715748	By Prog. Support Cost	C		270726
To Donation Received				By Other Direct Cost	D		732545
- Foreign Donation			460000	By Community Care	E		279805
To Grant in Aid Received				By Staff Salaries & Personnel	F		8766818
- Wereld Missie Hulp		390252		By Indirect Overhead Exps	G		385259
- Project Nayadaur (THF)		1971024		By Travel and Conference	H		90743
- Core Support - oak		7162499		By Consultant & other Services	I		239744
- Project Sambandhan (TIDES)		7559653		By Bank Charges			5597
- Side by Side		677888		By P.Tax paid	J		45260
- Project Sampoorna(PHF)		<u>4163306</u>	21924622	By T.D.S. paid	K		300908
To Bank Interest				By Employee's Cont. to PF	L		381173
Syndicate Bank			624993	By Employer's Cont. to PF	L		397591
To P.Tax received	J			By Social security for staff (ESI)	L		420267
To T.D.S. Deducted or Received	K			By By Fixed Assets	M		5705026
To Employee Contribution to PF	L						
To Employer's Contribution to PF	L						
TO Social security for staff (ESI)	L						
To Advance Received for Netra land							
				By Closing Balance C/d			
				Cash in hand		19844	
				Synd.Bank A/C 95032010048521		19170894	
				Synd.Bank A/C 95032010054251		<u>14088</u>	19204826
Total.			<u>42407011</u>	Total.			<u>42407011</u>

Notes on Accounts - Annexure - C

This is the Receipts & Payments A/c signed in terms of our Report of even date.

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA. S. S. S.

MRN/053022

Proprietor

Kolkata, 23-08-2018

Secretary

Treasurer

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Shreyas
Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2017-18

SCHEDULE -A

Direct Expenses

ISWAR SANKALPA -GENERAL- FC

Direct Expenses

	Rs	Rs
- Audit fee	1000	
- Certification cost	3500	
- Documentation	1140	
- Electricity	750	
- Vocational Coordinator Salary	68000	
- Vocational Material	62304	
- Vocational Trainer Salary	91680	
- Improvement of Male Shelter (Wereld)	35990	
- Independent Living Programme cost	62846	
- Dress for café	20160	
- Printing & stationery	32261	
- Stipend of trainee	42900	
- Trainer Fee	70000	
- Material for café	101820	
- Café inauguration cost	<u>5201</u>	599552

ASCENT

Direct Cost

- Token Incentive for clients	30400	
- Trainer Fees	68720	
- Material for café	99018	
- Refreshment of Trainee	<u>15000</u>	213138

SAMBANDHAN Tata & Tides

Programme Cost - UMHP

- Training to Medical Officer		
- Awareness and Sensitization	182586	
- Advocacy	10520	
Diagnostics cost	41564	
- Emergency hospitalisation cost	76307	
- Rehabilitation	90822	
- Incentive support for resettlement	<u>10135</u>	411934

- Reintegration of HPMI

- Reintegration cost	8887	
- Medicine for followup	324	
- Follow-up of reintegration cost	<u>8300</u>	17511

- Research & Development

- Standarization & capacity building	65566	
- Ambulance fuel cost	58000	
- Fund Raising event cost	16300	
- Annual Publication	12700	
- Baseline Survey	<u>339500</u>	492066
		<u>1734201</u>

For ISWAR SANKALPA

Prabir Pan
President

For ISWAR SANKALPA

Sarbani Das
Secretary

SCHEDULE -B

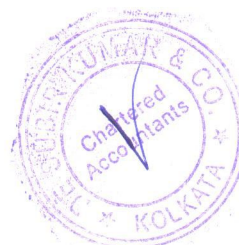
PROGRAMME COST

PROJECT SAMPOORNA

- Excursion	35140	
- Food for DIC	36078	
- Food for Shelter	368903	
- Fuel for Ambulance	67500	
- Fuel for Cooking	35387	
- Hygiene for DIC	2721	
- Hygiene for Shelter	15351	
- Medicine for DIC	24942	
- Medicine for Shelter	94268	
- Medicine for UMHP	161315	
- OD Assessment for satff	106551	
- Agriculture Rehabilitation cost	164908	
- Independent Home Setup Cost	47509	

For ISWAR SANKALPA

Shrinu
Treasure



- Emergency Hospitalisation	6656		
- Awareness & Advocacy	6052		
- Restoration & Prerestoration	26415		
- Team Building Session	5000		
- Staff Travel	26232		
- Token Incentive for DIC	7492		
Upgrade the Kitchen	224500		
- Token Incentive paid for kashipur	79500		
- Travel cost for Shelter residents	17964	1560384	

DIRECT PROGRAMME COST
PROJECT NAYADAUR

- Advocacy Meeting	18392		
- Awareness Campaigning	78179		
- Clothes	10330		
- Food (DIC)	118406		
- Honorarium to Psychiatrist	262080		
- Hygiene Expenses	10896		
- Inhouse Treatment	162975		
- Salary to staff	1224880	1886138	3446522

SCHEDULE - C
PROGRAMME SUPPORT COST
PROJECT NAYADAUR

- Ambulance Fuel	19000		
- Communication	26310		
- Documentation	5806		
- Local Conveyance	43544		
- Audit Fee	4000		
- Printing & Stationary	7422	106082	

SAMBANDHAN
OVERHEAD COST

- Consultant cost	72000		
- Communication	21573		
- Documentation	10111		
- Printing & Stationary	60960	164644	270726

SCHEDULE -D
OTHER DIRECT COST
SARBARI (OAK)

- Annual Report Publication	18000		
- Communication Exp.	46368		
- Documentation	29777		
- Café Related expenses	160248		
- Excursion	15006		
- Fuel for Vehicle	102000		
- Fund Rising event	26300		
- Product Catalogue	20000		
- Printing & Stationary	46940		
- Shelter Maintenance Exp.	80322		
- Token Incentive for clients	103378		
- Vehicle maintenance	84206	732545	

SCHEDULE - E
Community Care
SAMBANDHAN (TIDES)

- Food for H.M.I	95677		
- Medicine Expenses	148349		
- Caregiver Incentive	11079		
- Dic	10000		
- Dress Expenses	14700	279805	

For ISWAR SANKALP

Iswar Sankalp
President

For ISWAR SANKALI

Sarbani Kishor
Secretary

For ISWAR SANKALP

Ishtar
Treasurer



SCHEDULE -F
STAFF SALARIES & PERSONNEL COST
SAMBANDHAN

By Personnel cost - Admin

4357403

PROJECT - SARBARI (OAK)

- Staff salaries and Others

2666323

SAMPOORNA

Personnel Cost

- Admin Staff

394888

- Programme Staff

1348204

1743092

8766818

SCHEDULE -G

Indirect Overhead

PROJECT - SARBARI (OAK)

- Electricity / Communication Exp.

26847

- Garage Rent

27500

- Office Rent

62500

116847

SAMPOORNA

- Annual Report

13250

- Annual Event

31336

- Head Office Rent

58500

103086

SAMPOORNA

Overhead Cost

- Ambulance Maintenance Cost

24640

- Center maintenance

15365

- Audit FEE

5000

- Documentation

4802

- Internet & Communication

38834

- Printing and Stationary

32051

- Maintenance of Shelter

30834

151526

ASCENT

Indirect Cost

- Car Maintainace

13800

13800

385259

SCHEDULE - H

SARBARI

Travel & Conference

- Travel Exp.

37143

- Advocacy & Networking with NGOs

3800

- Awareness & Advocacy

49800

90743

90743

SCHEDULE -I

OAK FOUNDATION

Consultant and Other Contract Services

- Audit fee

5500

- Capacity building with other ngos

18295

- Consultant cost

10200

- Social security for staff(esi)

60000

- Staff Training & Capasity Building

145749

239744

SCHEDULE -M

FIXED ASSETS

Separate sheet annexed

vide Annexure A

SCHEDULE -J

PROFESSION TAX PAYABLE

Balance brought forward from 2016-17

1610

Add Deduction from salary during 17-18

48050

49660

Less Paid during 17-18

45260

4400

For ISWAR SANKALP,
Prabir
 President

For ISWAR SANKALP,
Sarbani
 Secretar

For ISWAR SANKALP,
Shruti
 Treasur



SCHEDULE - K
INCOME TAX DEDUCTED AT SOURCE

Balance brought forward from 2016-17	6058	
Add Deduction during the year 17-18	<u>294850</u>	
	300908	
Less Paid during 17-18	<u>300908</u>	<u>0</u>

SCHEDULE - L

<u>PROVIDENT FUND</u>	Brought forward from previous year	Deducted from salary of current year	Deposited during the year	Carried forward to next year
Employee PF Contribution Received				
- Sarbari (OAK)	10011	111630	111613	10028
- Sambandhan		123369	111947	11422
- General (fc)		1132	1132	0
- The Collinsson Trust		2112	1584	528
- Sampoorana	5064	95339	92201	8202
- Nayadaur	4617	<u>63566</u>	62696	5487
	<u>19692</u>	<u>397148</u>	<u>0</u>	<u>381173</u>
				<u>35667</u>
Employer's Contribution to PF				
- Sarbari (OAK)	11147	115686	116805	10028
- Sambandhan		127599	116177	11422
- General (fc)		1132	1132	0
- The Collinsson Trust		2112	1584	528
- Sampoorana	5637	98867	96302	8202
- Nayadaur	5141	<u>65937</u>	65591	5487
	<u>21925</u>	<u>411333</u>	<u>0</u>	<u>397591</u>
				<u>35667</u>

SCHEDULE - N

Unutilized grant in Aid

As per Annexure B

Fixed Assets Reserve

As per Annexure B

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 23-08-2018

Secretary

Treasurer

For ISWAR SANKALPA

Prabir Paul

President

For ISWAR SANKALPA

[Signature]

Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta

Secretary

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

DETAILS OF FIXED ASSETS AS AT 31.3.2018

ANNEXURE - A

DESCRIPTION	BALANCE ON 31.3.2017	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION	BALANCE ON 31.3.2018
ISWAR SANKALPA G. F.(FC)						
Furniture	9123		9123	10%	912	8211
Furniture for Café		21298	21298	10%	444	20854
Printer for Café		9950	9950	15%	187	9763
Electrical Equipment		52052	52052	15%	2499	49553
Kitchen Equipment for Cafeteria		150000	150000	15%	8438	141562
ASCENT						
Computer(Ascent)	2800		2800	60%	1680	1120
Sewing Machine	9084		9084	10%	908	8176
Kitchen Equipment for Cafeteria		121500	121500	15%	5625	115875
Furniture	11716		11716	10%	1172	10544
NAYADAUR						
Ambulance	74375		74375	15%	11156	63219
SAMBANDHAN - Tides						
Laptop(Sambandhan)		84600	84600	60%	11730	72870
SARBARI - oak						
Weight Machine	1928		1928	15%	289	1639
Gardening Equipment	1474		1474	15%	221	1253
Land Cost	3406773		3406773	0%		3406773
Café cost (Chetla)		4650394	4650394	10%	350280	4300114
Civil Construction Process (Kashipur)	71726	583541	655267	0%	0	655267
Electification Cost(Kashipur)		5691	5691	0%	0	5691
Vehicle 7 Star	357362		357362	15%	53604	303758
Councilling Cuble	63422		63422	10%	6342	57080
Furniture	153513		153513	10%	15351	138162
Computer & Laptop	19990	26000	45990	60%	19794	26196
Total:	4183287	5705026	9888313		490632	9397681



For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Ilung!
Treasurer

For ISWAR SANKALPA

Sarbani Das Roy
Secretary

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2018

DETAILS OF UNUTILIZED GRANT AS AT 31.3.2018

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT - The Collison Trust	SAMPOORN A	NAYADAUR	Samband han- Tides Foundatio n	Café Unit - Side by side	Men Shelter- Wereid Missie Hulp	Core Support - OAK	GRAND TOTAL
UNUTILIZED GRANT IN AID								
As per Last A/C	576358	798876	18667	7268728			8512693	17175322
Add Received grant for the year		4163306	1971024	7559653	677888	390252	7162499	21924622
	576358	4962182	1989691	14828381	677888	390252	15675192	39099944
Add Net of Bank Interest reduced by Bank Charges	0	52062	5795	319580			171231	548668
Less Utilized this year	576358	5014243	1995486	15147961	677888	390252	15846424	39648612
- Refund by way of transfer to other fund								0
- Purchase of Assets	121500			84600	233300		5265626	5705026
- Revenue Expenses	226938	3558088	1992220	5723363	277641	35990	3846202	15660442
Closing Balance	227920	1456155	3266	9339998	166947	354262	6734596	18283144

DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2018

Opening balance	23601	0	74375					
Add : Excess transfer of Provision to P/L Account in 2016-17 now adjusted.							4070521	4168497
Add Fixed Assets acquired out of Grant received this year	121500						5667	5667
	145101	0	74375	84600	233300		5265626	5705026
Less Transfer to Income and Expenditure Account for Depreciation	9385		11156	11730	233300	0	9341814	9879190
Closing Balance	135716	0	63219	72870	221919	0	8895932	9389656



For ISWAR SANKALPA

Prabir Pande

President

For ISWAR SANKALPA

Sarbani Dasgupta

Secretary

For ISWAR SANKALPA

Shreyas

Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2017-18
ANNEXTURE 'C'

Significant accounting policies:-

1. Books are maintained on Cash Basis of Accounting System.
2. Income & Expenditure Account have been recognised when they are actually realized or spent.
3. Depreciation has been provided on WDV where is applicable.
4. Grant in Aid has been accounted for in concurrence with the guidelines forward in case of Government grant. The amount of Grant received recognised as income to the extent of amount actually spent under Revenue Concept during the year.
5. Separate Balance Sheets have been prepared for all Programmes as Independent unit and they are consolidated at the end of the financial year.
6. The Grant in Aid received and utilized for Recurring expenses is recognised as Income to the extent utilized in the current year and transferred to Income and Expenditure A/C.
7. The Grant in Aid received and utilized for acquisition of Fixed assets in the current year is transferred to Fixed Assets Reserve Fund.

Notes on Accounts:-

8. During the year grant in aid of Rs. 15660442 is utilized on Revenue account and is recognised as income.
9. The grant utilized to the extent of Capital Expenditure of Rs 5705026 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
10. An amount of Rs. 490632 current year depreciation on wdv of assets acquired out of grant fund has been written back to Revenue account in accordance Guidelines issued by ICAI.
11. During the year General donation has been received Rs.460000.
12. During the year total Grant In aid has been received of Rs.21924622.
13. As per terms of the Funding Agencies as in case of Sambandhan, Nayadaur, core support and Sampoorana the amount of interest and Bank Charges have been included in the aggregate amount of Grant In Aid. During the year the interest amounting to Rs. 553011 and Bank charges amounting to Rs 4343 have been so included in the aggregate Grant received.
14. During the year Iswar Sankalpa has spent in aggregate Rs 4421747 for administration expenses out of foreign contribution as follows:-

Nayadaur	114698.00
The Collinsson Trust	13800.00
Sampoorana	467301.00
Sambandhan - Tides	1894968.00
General - Fc	43852.00
Core Support	1887128.00
	44,21,747.00
15. During the year the buliding of 660sqft (1st Floor) situated in 19/3 Pitambar ghatak lane ,kolkata -27 was purchased of Rs.3449394 funded by Oak Foundation.

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA. S. K. DE

MRN 053022

Proprietor

Kolkata, 23-08-2018

Secretary

Treasurer

For ISWAR SANKALPA

Trabir Pone
President

For ISWAR SANKALPA

Sarbanu Bisoy
Secretary

For ISWAR SANKALPA

Illing
Treasurer