

DE SUBIR KUMAR & CO

Chartered Accountant

12/2K, P.G.H. Shah Road; Kolkata 700 032; India

INDEPENDENT AUDITOR'S REPORT

To
The Members
Iswar Sankalpa
138 S. P. Mukherjee Road,
Kolkata 700026

Report on the Financial Statements

We have audited the Consolidated Financial Statements of ISWAR SANKALPA, a Society registered under the Societies Registration Act 1961 which comprise the consolidated Balance sheet as at March 31, 2020, and the Consolidated Income and Expenditure Account and the Consolidated Receipts and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

The consolidated financial statements have been compiled and prepared incorporating the independently prepared financial statements audited by us as at 31st March, 2020 of the General Fund, General Fund – FC, Project ASCENT, SAMPOORNA, SHELTER FOR URBAN HOMELESS (MEN) – T.S.M.T., SHELTER FOR URBAN HOMELESS (MEN) – MORUDYAN, SHELTER FOR URBAN HOMELESS FOR WOMEN, AROGYA, NAYADAUR, SAMBANDHAN- TATA TRUST, SAMBANDHAN – TIDES FOUNDATION, AZIM PREMJI PHILANTHROPIC INITIATIVES, VOCATIONAL UNIT & CAFÉ UNIT, and CORE SUPPORT- OAK.

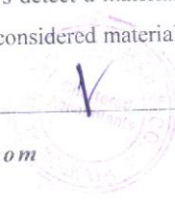
Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management of the Society is responsible for the preparation of the financial statements and give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and compilation of the financial statements that give a true and fair view and free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 the Standard on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material

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DE SUBIR KUMAR & CO

Chartered Accountant

12/2K, P.G.H. Shah Road; Kolkata 700 032; India

if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Emphasis on matters

We have emphasized on the facts that the items of accounts for the General Fund and individual Projects of the Society carried out by it are recorded as independent set of separate units of Accounts and the consolidated statements of accounts are prepared incorporating them accordingly.

Further the Grants in Aid received for each project are considered as new or added liability in the each project.

Further, where the terms and conditions of the funding agencies so provide, the interest earned and the bank charges deducted are apportioned to the integral part of grants funded and otherwise the rest of interest and bank charges are apportioned to the Income and Expenditure Account as part of revenue items.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). 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 entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the accompanying consolidated financial statements of the entity are prepared, in all material respects, in accordance with the Laws of the country applicable to the Non-Government Organizations or Institutions and give a true and fair view

1. of the consolidated financial position of the entity as at March 31, 2020,

and

2. of its consolidated financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

For De Subir Kumar & Co

Chartered Accountants

Firm's Registration No. 317010E

CA Subir Kumar De

Proprietor

Membership No. 053022

Kolkata: Date: 16 - 10 - 2020

UDIN: 20053022AAAAAD1593

Mobile: 8017917427; 9433116166; 7604008344;

Email: subir1958.sd@gmail.com; subir_de@ymail.com

ISWAR SANKALPA.
138 Shyamaprasad Mukherjee Road, Kolkata 700026
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2020

<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	H		13857217
As per last A/c		8858414		Advance for Land			
Add: Excess of Income over Expenditure		<u>2628782</u>		- Advance against Construction(Kaship		8274	
Add Tds refund from IT Dept (AY -2017-18)		11487196	11488196	- At Netra, Jibontala		<u>200000</u>	208274
CORPUS FUND				Security deposit for CESC			163320
As per Last A/C		1792370		Security deposit for café machine			20000
Add Received during these year		<u>1750000</u>	3542370	Tax Deducted at source			26800
FIXED ASSETS RESERVE	J		12247032	CASH AND BANK BALANCES			
- Annexure - B				Synd.Bank A/C 95032010048521		13256578	
CURRENT LIABILITIES				Synd.Bank A/C 95032010054251		70262	
Unutilized Grant in Aid	J		18212584	Synd.Bank A/C 95032010058129		4399050	
- Annexure - B				Synd.Bank A/C 95032010058114		39865	
Profession Tax Payable	F		7590	Synd.Bank A/C 95032010054140		1049756	
Tax Deducted at source	G		22818	SBI A/C 35161193511		9178907	
Employees cont. to PF Payabl	I		64112	Bank of Baroda A/c 00360100011525		5000	
Employers cont. to PF Payabl	I		64112	Axis Bank A/C 910010048707207		<u>3168053</u>	31167472
				Cash in hand			205731
Total.			<u><u>45648814</u></u>	Total.			<u><u>45648814</u></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 17010E

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 16-10-2020

UDIN: 20053022AAAAA D 1593

Secretary

Treasurer

For ISWAR SANKALPA


President

For ISWAR SANKALPA


Secretary

For ISWAR SANKALPA


Treasurer

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

EXPENDITURE	Sch	AMOUNT. RS.	AMOUNT. RS.	INCOME	Sch	AMOUNT. RS.	AMOUNT. RS.
To Direct programme cost	A		8799026	By Donation Received			
				- Foreign Donation		197546	
To Programme Related cost	B		1847511	- Donation General		<u>2194319</u>	2391865
				By Sponsorship Received			85000
To Programme Support cost	C		780875	By Annual Membership Fee			45000
				By Grant in Aid Utilized			
To Staff Salary & Others	D		17589475	- As per ANNEXURE B	J		27726925
				By Amount Transferred from			
To Overhead Cost	E		1066813	Fixed Assets Reserve	J		1157072
				By Bank Interest			
To Provident Fund Paid			12861	Syndicate Bank		67184	
				AXIS Bank		<u>85798</u>	152982
To Interest on Prof.tax			216				
				By Sale of Vocational Material			1660415
To Bank Charges			10854	By Beneficiary contribution			34626
				By Sale from Crust & core (Café)			705548
To Depreciation	H		1412996	By Sale from Nayagram			189416
				By Interest on TDs (Ay 17-18)			60
To Excess of Income over Expenditure			2628782	By Travel reimbursement			500
			<u>34149409</u>				<u>34149409</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 SUBIR KUMAR DE
Proprietor
MRN 053022
Kolkata, 16-10-2020



Secretary

Treasurer

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Secretary

For ISWAR SANKALPA

Treasurer

ISWAR SANKALPA.
138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To Balance B/d			By Direct programme cost	A	8799026
Cash in hand		86607			
Synd. Bank A/C 95032010048521	12060981		By Programme Related cost	B	1847511
Synd. Bank A/C 95032010054251	29850				
Synd. Bank A/C 95032010058129	4162003		By Programme Support cost	C	780875
Synd. Bank A/C 95032010058114	362463				
Synd. Bank A/C 95032010054140	1014008		By Staff Salary & Others	D	17589475
SBI A/C 35161193511	6331354				
Bank of Baroda A/c 00360100011	5000		By Overhead Cost	E	1066813
Axis Bank A/C 910010048707207	<u>2002066</u>	26054332			
To Donation Received			By Bank Charges		18158
- Foreign Donation	197546				
- Donation General	<u>2194319</u>	2391865	By P.Tax paid	F	91850
To Sponsorship received		85000			
To Corpus Donation received		1750000	By T.D.S. paid	G	392636
To Grant in Aid Received					
- Project Nayadaur (THF)	2472423		By Employee's Cont. to PF	I	726833
- Core Support - oak	6405907				
- IBM	136000		By Employer's Cont. to PF	I	726828
- PVR	850000				
- A.P.P.I	7000000		By Social security for staff (ESI)		377860
- TIDES	8817851				
- Shelter for Urban Homeless (Me)	1279920		By By Fixed Assets	H	3448436
- Project Sampoorna(PHF)	<u>4165076</u>	31127177			
To Annual Membership Fee		45000	By Tds Deducted at source		9800
To Bank Interest			By Provident fund Paid		12861
Syndicate Bank	808403		By Interest on Prof Tax		216
AXIS Bank	<u>85798</u>		By Cesc Security deposit		2200
To Beneficiary Contribution for hygiene		34626			
To TDS refund for AY 17-18		1060	By Closing Balance C/d		205731
To Sale of Vocational Material		1660415	Cash in hand		13256578
To Travel reimbursement		500	Synd. Bank A/C 95032010048521		70262
To Sale of Nayagram (kashipur)		189416	Synd. Bank A/C 95032010054251		4399050
To Sale from Crust & core (Café)		705548	Synd. Bank A/C 95032010058129		39865
To P.Tax received	M	92410	Synd. Bank A/C 95032010058114		1049756
To T.D.S. Deducted or Received	N	387855	Synd. Bank A/C 95032010054140		9178907
To Employee Contribution to PF	O	733662	SBI A/C 35161193511		5000
To Employer's Contribution to PF	O	733653	Bank of Baroda A/c 00360100011525		<u>3168053</u>
To Social security for staff (ESI)		377860	Axis Bank A/C 910010048707207		31373202
Total.		<u><u>67264580</u></u>	Total.		<u><u>67264580</u></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 SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 16-10-2020

Secretary

Treasurer

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Secretary

For ISWAR SANKALPA

Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2019-20

SCHEDULE -A

Direct Programme Cost

ISWAR SANKALPA -GENERAL & FC

	Rs	Rs
- Beneficiary Hygiene	5960	
- Medicine for Beneficiary	16223	
- Women Collective (PVR)	<u>925440</u>	947623
Nayagram Project Cost		
- Travel cost	500	
- Medical camp cost	20826	
- Occupational Therapy cost	<u>254</u>	21580

SAMBANDHAN- Tides

Urban Mental Health Programme

- Awareness and	100214	
- Ambulance fuel cost	67000	
- Diagnostics cost	35048	
- Emergency hospitalisation cost	36945	
- Rehabilitation	<u>61766</u>	300973
- Reintegration of HPMI		
- Reintegration cost	2095	
- Medicine for followup	<u>608</u>	2703

A.P.P.I

- Awareness & Mental Health camp Cost	28958	
- Food for Community	139456	
- Food for Shelter	1539851	
- Caregiver Meeting expenses	8580	
- Hygiene for Community	2205	
- Hygiene for shelter	112826	
- Literacy & lifeskill training material	15275	
- Psychiatrist for outreach (Medical camp)	5000	
- Psychosocial therapy cost	39000	
- Psychiatrist for outreach	22500	
- Psychiatrist for shelter	207500	
- Medicine for community	100450	
- Medicine for shelter	488508	
- Travel & Related Cost	142197	
- Recreational cost	15782	
- Special treatment cost (Shelter & outreach)	48244	
- Vocational Skill training material	<u>50010</u>	2966342

PROJECT SAMPOORNA -PHF

- Food for DIC	64502	
- Food for Shelter	516275	
- Fuel for Ambulance	77500	
- Fuel for Cooking	20707	
- Agriculture Rehabilitation cost	179957	
- Hygiene for DIC	1500	
- Hygiene for Shelter	15070	
- Medicine for DIC	18121	
- Medicine for Shelter	99357	
- Emergency Hospitalisation	24650	
- Awareness & Advocacy	7160	
- Restoration & Prerestoration	9564	
- Staff Travel	23984	
- Token Incentive for DIC	3093	
- Token Incentive paid for kashipur	254100	
- Travel cost for Shelter residents	<u>10857</u>	1326397

For ISWAR SANKALPA

Mus
President

For ISWAR SANKALPA

Sarbani
Secretary

For ISWAR SANKALPA

Mus
Treasurer



By Programme cost - (Seahorse)

- Vocational Material		34285	
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By Programme cost - (Bengal NRI)

- Vocational Material & café material	26221		
- Staff Travel	<u>2307</u>	28528	
By Vocational Material		622079	
By Refreshment (Sasti)		18230	
By Tailoring Cost		71820	
By Café Related cost		385919	
By Token Incentive for girls		180200	
By Production cost for nayagram		452	

SHELTER FOR URBAN HOMELESS (WOMEN)

- Cleaning Materials	18790		
- IEC Material	4866		
- N.U.L.M	140490		
- Referral Service	<u>41004</u>	205150	

SHELTER FOR URBAN HOMELESS (MEN)

- Cleaning Materials	17827		
- N.U.L.M	138685		
- Referral Service	<u>23601</u>	180113	

Core Support - Oak

- Emergency Hospitalisation	4700		
- Fuel for Vehicle	133000		
- Fund Raising event	28114		
- Training material for Vocational	7808		
- Training material for café	122547		
- Travel Exp.	58494		
- Awareness & Advocacy	38335		
- Token Incentive for clients	<u>129497</u>	522495	

For ISWAR SANKALPA


 President
SAMBANDHAN - TIDES**Community care**

- Food for H.M.I	83261		
- Medicine Expenses	129657		
- Caregiver Incentive	9500		
- Dic	6000		
- Cloth & hygiene Expenses	<u>32280</u>	260698	

For ISWAR SANKALPA


 Secretary
PROJECT NAYADAUR - THE

- Awareness Campaigning	14557		
- Caregivers Meeting	38382		
- Clothes	13000		
- Food (DIC)	128813		
- Honorarium to Psychiatrist	316800		
- Hygiene Expenses	13911		
- Local Conveyance	62075		
- Ambulance Fuel	24000		
- Inhouse Treatment	<u>111901</u>	<u>723439</u>	<u>8799026</u>

For ISWAR SANKALPA


 Treasurer
SCHEDULE -B**Programme Related Cost****ISWAR SANKALPA -GENERAL & FC**

- Annual Programme	18000		
- Kashipur Programme cost	<u>46612</u>	64612	

SAMBANDHAN - TIDES

- Independent group home setup cost	5310		
- UMHP setting up cost	16535		
- Standarization & capacity building	69749		
- Fund Raising event cost	4540		
- Annual Publication	16285		
- MIS Development	100000		
- Audio & Visual development	<u>27600</u>	240019	



A.P.P.I

- Annual Picnic	20000	
- Annual Programme cost	18480	
- Quality Assurance Framework	196500	
- Buili IT infrastructure	33245	
- Consultant cost for Programme development	130000	
- Staff development & Training	21562	
- Supportive & shelter employment	113460	
-Crowd Funding Campaigning	<u>8000</u>	541247

PROJECT SAMPOORNA -PHF

- Annual Event	32093	
- Annual Report	12095	
- Center maintenance	4739	
- Maintenance of Shelter	41869	
- Excursion	36770	
- Independent Home Setup Cost	51278	
- Team Building Session	2270	
- Upgrade the Kitchen	<u>97300</u>	278414

SHELTER FOR URBAN HOMELESS (WOMEN)

- Shelter Maintaince		49440
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SHELTER FOR URBAN HOMELESS (MEN)

- Shelter Maintaince		38430
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Core Support - Oak

- Annual Report Publication	20000	
- Caf� Maintaince cost	76298	
- Excursion	21360	
- Shelter Maintaince Exp.	71558	
- Development & Maintaince of IT	123870	
- Consultant cost for OD	179027	
- Staff Training & Capasity Building	<u>93831</u>	585944

A.P.P.I

- Annual report printing cost	12100	
- Shelter Maintaince	<u>37305</u>	49405 1847511

SCHEDULE -C**Programme Support Cost****ISWAR SANKALPA -GENERAL & FC**

- Society renewal	375	
- CCTV installation	265113	
- Refreshment (include Puja)	50237	
- Internet Cost (Kashipur)	<u>1512</u>	317237

Vocational

- Communication	3040	
- Repairing & Maintaince	2395	
- Printing & Stationery	11843	
- Travel cost	<u>3277</u>	20555

PROJECT NAYADAUR - THF

- Communication	23142	
- Documentation	6607	
- Printing & Stationary	<u>6555</u>	36304

SAMBANDHAN -TIDES

- Communication	28248	
- Documentation	14106	
- Printing & Stationary	<u>50094</u>	92448

SHELTER FOR URBAN HOMELESS

- Stationary & Telephone (w)	13988	
- Stationary & Telephone (M)	<u>16915</u>	30903

For ISWAR SANKALPA


 President

For ISWAR SANKALPA


 Secretary

For ISWAR SANKALPA


 Treasurer


Core Support(OAK)

- Communication Exp.	41475	
- Documentation	30668	
- Printing & Stationary	44167	116310

SAMPOORNA - PHF

- Documentation	11765	
- Internet & Communication	42420	
- Printing and Stationary	27989	82174

A.P.P.I

- Documentation & Printing	31427	
- SOP Printing & Translation	5040	
- Communication Exp.	32408	
- Stationery	16069	84944
		780875

SCHEDULE -D**STAFF SALARIES & PERSONNEL COST**

SAMBANDHAN -TIDES		5312304
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CORE SUPPORT (OAK)

- Staff Salaries & others	4188789	
- Social security for staff(esi)	249810	4438599

Shelter For Urban Homeless for Women

480000

Shelter For Urban Homeless for Men

479750

General & General(FC)

- Manpower Cost for Spl Shelter		113916
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Project - Ascent (Trainer Salary)

22000

Vocational

- Production Incentive		30794
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PROJECT - Nayadaur (THF)

1673201

A.P.P.I

3226807

SAMPOORNA - PHF1812104 **17589475**

For ISWAR SANKALPA



President

SCHEDULE -E**Overhead Cost****CORE SUPPORT (OAK)**

-Office Electricity / Communication Exp.	23466	
- Computer & laptop maintainance	9100	
- Vehicle maintainance	68376	
- Audit fees	7500	
- Garage Rent	30000	
- Office Rent	194700	333142

SAMPOORNA - PHF

- Ambulance Maintenance Cost	29397	
- Audit FEE	5500	34897

For ISWAR SANKALPA



Secretary

For ISWAR SANKALPA



Treasurer

ASCENT

- Car Maintaince		62539
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GENERAL FUND FC & Local

- Consultant cost for prog. Development	168000	
- Garage Rent	12000	
- Caf� Maintaince include electricity	174910	
- Income tax return	7500	
- Stipend to staff	12300	
- Office Maintenance	21977	
- Computer Maintaince	7200	
- Certification fees for fc return	3500	
- Electricity	5270	
-Head office rent	11000	
- Car Expenses	6655	
- Appearance fee	7500	



- Audit fees	14240		
- General Expenses	<u>16945</u>	468997	
<u>Overhead cost for Café & VT</u>			
- Overhead cost for café	36528		
- Entry Fees for Exhibition	<u>1800</u>	38328	
<u>PROJECT NAYADAUR - THF</u>			
- Audit Fee		5000	
<u>APPI</u>			
- Audit Fee	7500		
- Computer Maintaince	<u>15000</u>	22500	
<u>SAMBANDHAN -TIDES</u>			
- Financial Consultant cost	88100		
- Audit Fee	7260		
- Laptop & Desktop maintaince	<u>6050</u>	101410	<u>1066813</u>

SCHEDULE -H
FIXED ASSETS

Separate sheet annexed

vide Annexure A

SCHEDULE -F
PROFESSION TAX PAYABLE

Balance brought forward from 2018-19	7030		
Add Deduction from salary during 19-20	<u>92410</u>		
	99440		
Less Paid during 19-20	<u>91850</u>	7590	

SCHEDULE - G
INCOME TAX DEDUCTED AT SOURCE

Balance brought forward from 2018-19	27599		
Add Deduction during the year 19-20	387855		
	415454		
Less Paid during 19-20	<u>392636</u>	22818	



For ISWAR SANKALPA
[Signature]
President

For ISWAR SANKALPA
[Signature]
Secretary

For ISWAR SANKALPA
[Signature]
Treasurer

SCHEDULE - I

<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				
- CORE SUPPORT - OAK	15553	194523	194483	15593
- Sambandhan - TIDES	13809	174325	173521	14613
- A.P.P.I	8724	160853	155694	13883
- General	3668		436	3232
- Sampoorna - P.H.F	9387	107706	108517	8576
- Nayadaur - T.H.F	6142	96255	94182	8215
	<u>57283</u>	<u>733662</u>	<u>0</u>	<u>726833</u>
				<u>64112</u>
Employer's Contribution to PF				
- CORE SUPPORT - OAK	15553	194523	194483	15593
- Sambandhan - TIDES	13809	174325	173521	14613
- A.P.P.I	3668		436	3232
- General	8726	160852	155695	13883
- Sampoorna - P.H.F	9387	107708	108518	8577
- Nayadaur - T.H.F	6144	96245	94175	8214
	<u>57287</u>	<u>733653</u>	<u>0</u>	<u>726828</u>
				<u>64112</u>

SCHEDULE - J

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 SUBIR KUMAR, DE

Proprietor

MRN 053022

Kolkata, 16-10-2020

Secretary

Treasurer

For ISWAR SANKALPA

Iswar Sankalpa
President

For ISWAR SANKALPA

Sarban Kishor Roy
Secretary

For ISWAR SANKALPA

Ishtar
Treasurer

ISWAR SANKALPA.

138 Shyamaprasad Mukherjee Road, Kolkata 700026

DETAILS OF FIXED ASSETS AS AT 31.3.2020

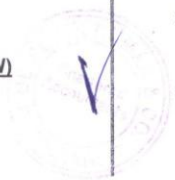
ANNEXURE - A

DESCRIPTION	BALANCE ON 31.3.2019	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION /Deduction	BALANCE ON 31.3.2020
ISWAR SANKALPA G. F.						
AC Machine	19782		19782	15%	2967	16815
Aquaguard	1988	19540	21528	15%	2130	19398
Computer & Peripheral	31	93500	93531	60%	32514	61017
Electrical Equipment	28927	102352	131279	15%	11306	119973
Furniture	9014		9014	10%	901	8113
Kitchen Equipment	204453		204453	15%	30668	173785
Electification cost(Kaship	142243		142243	15%	21336	120907
Construction cost at Kas	845294	7000	852294	10%	85054	767240
Office Almira	5575		5575	10%	558	5017
Office Furniture	7930		7930	10%	793	7137
Refrigerator	12693		12693	15%	1904	10789
TV	1550		1550	15%	233	1317
CD Player	653		653	15%	98	555
Music System	11847	3299	15146	15%	1983	13163
ISWAR SANKALPA G. F.(FC)						
Furniture -Nayagram	28473		28473	10%	2847	25626
Bedding - Nayagram	52018		52018	10%	5202	46816
Lease of land (2/4)	161250		161250		53750	107500
Vehicle scorpio S3		179799	179799	15%	8990	170809
Electrification cost - Nay	60904		60904	15%	9136	51768
Furniture for Café	18769		18769	10%	1877	16892
Printer for Café	8299		8299	15%	1245	7054
Electrical Equipment	42120		42120	15%	6318	35802
Laptop	60000		60000	60%	36000	24000
Paperplate Machine	124664		124664	15%	18700	105964
Kitchen Equipment for Cafeta	120328		120328	15%	18049	102279
ASCENT						
Computer(Ascent)	448		448	60%	269	179
Sewing Machine	7358		7358	10%	736	6622
Kitchen Equipment for Cafeta	98494		98494	15%	14774	83720
Furniture	9490		9490	10%	949	8541
Vocational & Cafe unit						
Office Almira	2561		2561	10%	256	2305
File Cabinet	2903		2903	10%	290	2613
Swing Machine	14985		14985	10%	1499	13486
Cot , Bed , Locker	25088		25088	10%	2509	22579
Oxygen Cyllinder	2871		2871	10%	287	2584
Furniture (C.Care Unit)	50705		50705	10%	5070	45635
Block Printing Table	10039		10039	10%	1004	9035
NAYADAUR T.H.F						
Ambulance	53736		53736	15%	8060	45676
Camera	36500		36500	15%	5475	31025
Restoration Incentive programme (T.S.M)						
Television	6264		6264	15%	940	5324
Printer	4659		4659	15%	699	3960
SAMBANDHAN -TATA Trust						
Laptop(Sambandhan)	2315		2315	60%	1389	926
Furniture(Sambandhan)	4927		4927	10%	493	4434
Accounts Software	207		207	60%	124	83
Research Books	227		227	60%	136	91
SAMBANDHAN - Tides						
Laptop(Sambandhan)	29148		29148	60%	17489	11659
Electric Equipment	17150		17150	15%	2572	14578
SHELTER FOR URBAN HOMELESS(W)						
Bedding	33200		33200	10%	3320	29880
Recreational Facility	3957		3957	10%	396	3561
Carom Board	3363		3363	10%	336	3027
Stand Fan	5011		5011	10%	501	4510

ISWAR SANKALPA

ISWAR SANKALPA
Sarbani Dasgupta

ISWAR SANKALPA
Munir



Almirah	3109	36020	39129	10%	911	38218
Chair Table	4042		4042	10%	404	3638
Sports Equipment	4572		4572	10%	457	4115
SHELTER FOR URBAN HOMELESS(M)			0			0
Bedding	21102		21102	10%	2110	18992
Recreation Facility	17496		17496	10%	1750	15746
Furniture	17135	36020	53155	10%	2313	50842
A.P.P.I			0			0
Laptop & Printer	24294		24294	60%	14576	9718
Speaker	1346		1346	15%	202	1144
Digital camera	4284		4284	15%	643	3641
Furniture	26155		26155	10%	2615	23540
Electrical Equipment	8722		8722	15%	1308	7414
Core Supprpt - OAK			0			0
Land cost (Kashipur)	3406773		3406773	0%		3406773
Weight machine	1393		1393	15%	209	1184
Café cost (Chetla)	3655097	35700	3690797	15%	552727	3138070
Civil Construction Process in Kashipur	1762176	2190206	3952382	10%	285727	3666655
Electification cost(Kashipur)	4837		4837	15%	726	4111
Gardening Equipment	1065		1065	15%	160	905
Vehicle 7 Star	258194	700000	958194	15%	73729	884465
Councillng Cubicle	51372		51372	10%	5137	46235
Furniture	143725		143725	10%	14373	129352
Computer & Laptop	10478	45000	55478	60%	28787	26691
Total:	11821778	3448436	15270214		1412996	13857217

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata,16-10-2020

Secretary

Treasurer

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Secretary

For ISWAR SANKALPA

Treasurer

ANNEXURE - B

SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2020


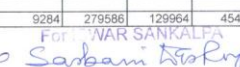

DETAILS OF UNUTILIZED GRANT AS AT 31.3.2020

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT - The Collission Trust	Vocational & Cafe unit	SAMBAN DHAN-Tata	AROGYA	SAMPO ORNA - P.H.F	SHELTER FOR URBAN HOMELESS (men/ Marudya n)	SHELTER FOR URBAN HOMELESS (Women)	NAYADUR - T.H.F	Samband han- Tides Foundatio n	RESTORATION (TSM) & Women Collective (PVR)	Café Unit - Side by side & ibm	Men Shelter- Wereld Missie Hulp	A.P.P.I	Core Support - OAK	GRAND TOTAL
UNUTILIZED GRANT IN AID															
As per Last A/C	121315	61860	1014735	12781	78105	-184653	-162753	14182	3278322	852892	434775	137044	4144824	7317936	17121363
Add Received grant for the year					4165076	639193	640727	2472423	8817851	850000	136000		7000000	6405907	31127177
	121315	61860	1014735	12781	4243181	454540	477974	2486605	12096173	1702892	570775	137044	11144824	13723843	48248540
Add Net of Bank Interest reduced by Bank Charges	0		35748		41211			5941	263133				147318	240563	733915
	121315	61860	1050483	12781	4284392	454540	477974	2492546	12359306	1702892	570775	137044	11292142	13964406	48982455
Less Utilized this year															0
- Refund by way of transfer to other fund															0
- Purchase of Assets						36020	36020							2970906	3042946
- Revenue Expenses	84539	61860			3533986	715208	748578	2437944	6310555	925440	21080		6891245	5996490	27726925
Closing Balance	36776	0	1050483	12781	750406	-296688	-306624	54602	6048751	777452	549695	137044	4400897	4997010	18212584

DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2020

Opening balance	115791	109152	7676	0	0	55733	57254	90236	46298	10923	323521	184664	64800	9295110	10361158
Add Fixed Assets acquired out of Grant received this year	0	0				36020	36020	0	0		0	0	0	2970906	3042946
	115791	109152	7676	0	0	91753	93274	90236	46298	10923	323521	184664	64800	12266016	13404104
Less Transfer to Income and Expenditure Account for Depreciation	16728	10915	2142			6173	6325	13535	20061	1639	43935	54700	19344	961575	1157072
Closing Balance	99062	98237	5534	0	0	85580	86949	76701	26237	9284	279586	129964	45456	11304461	12247032



 President
 Secretary
 Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2019-20
ANNEXURE ' C'

Significant accounting policies:-

1. During the year Iswar sankalpa had operated namely Sambandhan, Shelter for Urban Homeless for women (Sarbari),Arogya,Sampoorna Shelter for Urban Homeless for Men (Marudyan),Vocational Unit & café Unit , Nayadaur,Ascent etc funded by different funding agencies.
2. Books are maintained on Cash Basis of Accounting System.
3. Income & Expenditure Account have been recognised when they are actually realized or spent.
4. Fixed Assets are valued at cost Less Depreciation.
5. Depreciation has been provided on WDV where is applicable.
6. 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.
7. Separate Balance Sheets have been prepared for all Programes as Independent unit of accounting apart from general fund and they are consolidated at the end of the financial year.
- 8 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.
9. The Grant in Aid received and utilized for acquisition of Fixed assets in the current year is transferred to Fixed Assets Reserve fund.
- 10 The difference in Provident Fund Account arising for admin cost, excess or short deposit is transferred to Income and Expenditure Account.

Notes on Accounts:-

11. During the year grant in aid of Rs. 27726925 is utilized on revenue account and is recognised as income.
12. The grant utilized to the extent of Capital Expenditure of Rs 3042946 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
13. An amount of Rs. 1157072 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.
14. During the year General donation has been received of Rs.2391865 ,out of these Rs.197546 is foreign donation.
15. During the year Sponsorsip has been received of Rs 85000.
16. During the year Corpus donation has been received of Rs.1750000.
- 17.During the year total Grant In aid has been received of Rs.31127177 ,out of these Rs.21997257 is foreign grant.
- 18 As per terms of the Funding Agencies as in case of Sambandhan, Nayadaur, core support , Sampoorna and A.P.P.I the amount of bank Interest and Bank Charges have been included in the aggregate amount of Grant In Aid.During the year the interest amounting toRs.741219 and Bank charges amounting to Rs 7305 have been so included in the aggregate Grant received.
19. There is no transaction in the bank of baroda A/C No. 00360100011525.the carried forward balance of Rs.5000 remain same at the closing of the year.
20. Donations received as "Donation in Kind" (DOK) in the form of medicines, food, clothing and stationary items are not recognised as income in the accounts as these have no cost to the organization. Similarly the consumption of those donated items are not recognised as expense in the accounts.During the year an estimated value of Rs 2927546 has been received as donation in kind. Out of this estimated value of unutilized donation in kind at the year end in not determined.
- 21 During the year Iswar Sankalpa has spent in aggregate Rs 8501477 for administrative expenses,out of this Rs. 5081602 is spent out of foreign contribution as follows:-

Nayadaur	140999
The Collinsson Trust	79267
Sampoorna - PHF	494514
Sambandhan - Tides	2127327
Sambandhan - TATA	2142
General - Fc	184758
Core Support	3229194



For ISWAR SANKALPA
Sarban
 Secretary

For ISWAR SANKALPA
President
 President
 For ISWAR SANKALPA
Treasurer
 Treasurer

- A.P.I.	1003074
Shelter for urban homeless (M)	61518
Shelter for urban homeless (W)	429753
Vocational unit & Café Unit	78178
General	670753
	<u>8501477</u>

21. As regards conflicting interest, during the year an aggregate amount of Rs.2881654 is paid to the members and their relatives as salary and consultation fee.

For De Subir Kumar & Co

Chartered Accountants

FRN 317010E

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata,16-10-2020

Secretary

Treasurer

For ISWAR SANKALPA

Iswar Sankalpa
President

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

For ISWAR SANKALPA

Ujjayanti
Treasurer