



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 – FC, Project ASCENT, SAMPOORNA, NAYADAUR, SAMBANDHAN – TIDES FOUNDATION, 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 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

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

Subir Kumar
Chartered Accountant
12/2K, P.G.H. Shah Road
Kolkata 700 032, India

DE SUBIR KUMAR & CO

Chartered Accountant

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

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 (FOREIGN CONTRIBUTION)

<u>LIABILITIES.</u>	<u>Sct</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS.</u>	<u>Sch</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
GENERAL FUND				FIXED ASSETS	H		12200951
As per last A/c		979975					
Add: Excess of Income over Expenditure		<u>153952</u>	1133927	Advance for Land			
				- Advance against Construction(Kaship)		8274	
				- At Netra, Jibontala		<u>200000</u>	208274
CORPUS FUND							
As per Last A/C			29034				
FIXED ASSETS RESERVE	J		11915991	CASH AND BANK BALANCES			
- Annexure - B							
CURRENT LIABILITIES				Synd.Bank A/C 95032010048521		13256578	
Unutilized Grant in Aid	J		12574283	Synd.Bank A/C 95032010054251		70262	13326840
- Annexure - B				Cash in hand			36211
Profession Tax Payable	F		5730				
Tax Deducted at source	G		19318				
Employees cont. to PF Payabl	I		46997				
Employers cont. to PF Payabl	I		46997				
Total.			<u><u>25772277</u></u>	Total.			<u><u>25772277</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 317010E

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 16-10-2020

UDIN : 20053022AAAAAD1593

Secretary

Treasurer

For ISWAR SANKALPA

Prabir Paul

President

For ISWAR SANKALPA

Ujjayanti

Treasurer

For ISWAR SANKALPA

Sarbanu Dasgupta

Secretary

138 Shyamaprasad Mukherjee Road, Kolkata 700026

<u>EXPENDITURE</u>	<u>Sch</u>	<u>AMOUNT.</u>	<u>AMOUNT.</u>	<u>INCOME</u>	<u>Sch</u>	<u>AMOUNT.</u>	<u>AMOUNT.</u>
		<u>RS.</u>	<u>RS.</u>			<u>RS.</u>	<u>RS.</u>
Direct programme cost	A		3158285	By Donation Received			
				- Foreign Donation			197546
Programme Related cost	B		1104377				
				By Grant in Aid Utilized			
Programme Support cost	C		335153	- As per ANNEXURE B	J		18384594
				By Amount Transferred from			
Staff Salary & Others	D		13258208	Fixed Assets Reserve	J		1110534
				By Bank Interest			
Overhead Cost	E		563958	Syndicate Bank			55716
Bank Charges			444				
Depreciation	H		1174013				
Excess of Income over Expenditure			153952				
			<u>19748390</u>				<u>19748390</u>

Treasurer

ISWAR SANKALPA.
138 Shyamaprasad Mukherjee Road, Kolkata 700026

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020 (FOREIGN CONTRIBUTION)

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To Balance B/d			By Direct programme cost	A	3158285
Cash in hand		43085			
Synd.Bank A/C 95032010048521	12060981		By Programme Related cost	B	1104377
Synd.Bank A/C 95032010054251	<u>29850</u>	12133916	By Programme Support cost	C	335153
To Donation Received			By Staff Salary & Others	D	13258208
- Foreign Donation		197546			
To Grant in Aid Received			By Overhead Cost	E	563958
- Project Nayadaur (THF)	2472423				
- Core Support - oak	6405907		By Bank Charges		5955
- IBM	136000				
- TIDES	8817851		By P.Tax paid	F	69390
- Project Sampooran(PHF)	<u>4165076</u>	21997257	By T.D.S. paid	G	332867
To Bank Interest			By Employee's Cont. to PF	I	570703
Syndicate Bank		612075	By Employer's Cont. to PF	I	570697
To P.Tax received	M	69560	By Social security for staff (ESI)		377860
To T.D.S. Deducted or Received	N	327386	By By Fixed Assets	H	3150705
To Employee Contribution to PF	O	572809			
To Employer's Contribution to PF	O	572801	By Closing Balance C/d		
TO Social security for staff (ESI)		377860	Cash in hand		36211
			Synd. Bank A/C 95032010048521		13256578
			Synd. Bank A/C 95032010054251	70262	13363051

Total.

36861209

Total.

36861209

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

UDIN : 20053022AAAAAD1593

Secretary

Treasurer

For ISWAR SANKALPA

President

For ISWAR SANKALPA

Treasurer

For ISWAR SANKALPA

Secretary

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)

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

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

Core Support - Oak

- Emergency Hospitalisation	4700	
- Fuel for Vehicle	133000	
- Fund Rising 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

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

Prabir Paul

President

For ISWAR SANKALPA

Sarban Dasgupta

Secretary

For ISWAR SANKALPA

Ujjayanti

Treasurer



PROJECT NAYADAUR - THF

- 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	111901	723439	3158285

SCHEDULE -B**Programme Related Cost****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	27600	240019	

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	97300	278414	

Core Support - Oak

- Annual Report Publication	20000		
- Café Maintaince cost	76298		
- Excursion	21360		
- Shelter Maintainance Exp.	71558		
- Development & Maintaince of IT	123870		
- Consultant cost for OD	179027		
- Staff Training & Capasity Building	93831	585944	1104377

For ISWAR SANKALPA

Prabir Paul

President

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

- Refreshment (include Puja)	6405		
- Internet Cost (Kashipur)	1512	7917	

For ISWAR SANKALPA

Sarbani Dasgupta

Secretary

PROJECT NAYADAUR - THF

- Communication	23142		
- Documentation	6607		
- Printing & Stationary	6555	36304	

For ISWAR SANKALPA

Shreyas

Treasurer

SAMBANDHAN -TIDES

- Communication	28248		
- Documentation	14106		
- Printing & Stationary	50094	92448	

Core Support(OAK)

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



SAMPOORNA - PHF

- Documentation	11765		
- Internet & Communication	42420		
- Printing and Stationary	<u>27989</u>	82174	<u>335153</u>

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

5312304

CORE SUPPORT (OAK)

- Staff Salaries & others	4188789		
- Social security for staff(esi)	<u>249810</u>		

4438599

Project - Ascent (Trainer Salary)

22000

PROJECT - Nayadaur (THF)

1673201

SAMPOORNA - PHF1812104 13258208**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	<u>194700</u>		

333142

SAMPOORNA - PHF

- Ambulance Maintenance Cost	29397		
- Audit FEE	<u>5500</u>		

34897

ASCENT

- Car Maintaince		62539	
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For ISWAR SANKALPA

Prabir Paul

President

GENERAL FUND FC

- Computer Maintaince	7200		
- Certification fees for fc return	3500		
- Electricity	5270		
-Head office rent	<u>11000</u>		

26970

PROJECT NAYADAUR - THF

- Audit Fee		5000	
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For ISWAR SANKALPA

Sarbani Dasgupta

Secretary

SAMBANDHAN -TIDES

- Financial Consultant cost	88100		
- Audit Fee	7260		
- Laptop & Desktop maintaince	<u>6050</u>		

101410

563958**SCHEDULE -H****FIXED ASSETS**

Separate sheet annexed

vide Annexure A

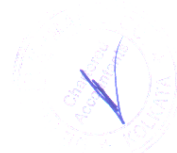
For ISWAR SANKALPA

Shreyas

Treasurer

SCHEDULE -F**PROFESSION TAX PAYABLE**

Balance brought forward from 2018-19	5560		
Add Deduction from salary during 19-20	<u>69560</u>		
	75120		
Less Paid during 19-20	<u>69390</u>		

5730

SCHEDULE - G

INCOME TAX DEDUCTED AT SOURCE

Balance brought forward from 2018-19	24799	
Add Deduction during the year 19-20	327386	
	352185	
Less Paid during 19-20	332867	19318

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
- Sampoorna - P.H.F	9387	107706	108517	8576
- Nayadaur - T.H.F	6142	96255	94182	8215
	44891	572809	0	570703
				46997
Employer's Contribution to PF				
- CORE SUPPORT - OAK	15553	194523	194483	15593
- Sambandhan - TIDES	13809	174325	173521	14613
- Sampoorna - P.H.F	9387	107708	108518	8577
- Nayadaur - T.H.F	6144	96245	94175	8214
	44893	572801	0	570697
				46997

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

Prabir Kumar
President

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

For ISWAR SANKALPA

Shreyas
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.(FC)			0			0
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 - Naya	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			0			0
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
NAYADAUR T.H.F			0			0
Ambulance	53736		53736	15%	8060	45676
Camera	36500		36500	15%	5475	31025
SAMBANDHAN - Tides			0			0
Laptop(Sambandhan)	29148		29148	60%	17489	11659
Electric Equipment	17150		17150	15%	2572	14578
Core Suppprt - 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
Councilling Cubicle	51372		51372	10%	5137	46235
Furniture	143725		143725	10%	14373	129352
Computer & Laptop	10478	45000	55478	60%	28787	26691
Total:	10224260	3150705	13374965		1174013	12200951

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Sarban Roy
Secretary

For ISWAR SANKALPA

Shreyas
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	SAMPO ORNA - P.H.F	NAYADA UR - T.H.F	Sambandhan - Tides Foundation	Café Unit - Side by side & lbm	Men Shelter - Wereld Missie Hulp	Core Support - OAK	GRAND TOTAL
UNUTILIZED GRANT IN AID								
As per Last A/C	121315	78105	14182	3278322	434775	137044	7317936	11381678
Add Received grant for the year	121315	4165076	2472423	8817851	136000	137044	6405907	21997257
		4243181	2486605	12096173	570775	137044	13723843	33378835
Add Net of Bank Interest reduced by Bank Charges	0	41211	5941	263133			240563	550848
	121315	4284392	2492546	12359306	570775	137044	13964406	33929783
Less Utilized this year								0
- Refund by way of transfer to other fund								0
- Purchase of Assets								2970906
- Revenue Expenses	84539	3533986	2437944	6310555	21080		5996490	18384594
Closing Balance	36776	750406	54602	6048751	549695	137044	4997010	12574283

DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2020

Opening balance	115791	0	90236	46298	323521	184664	9295110	10056620	
Add Fixed Assets acquired out of Grant received this year	0		0	0	0	0	2970906	2970906	
	115791	0	90236	46298	323521	184664	12266016	13026526	
Less Transfer to Income and Expenditure Account for Depreciation	16728		13535	20061	43935	54700	961575	1110534	
Closing Balance	99062	0	76701	26237	279586	129964	11304441	11915991	

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**
ANNEXURE 'C'

Significant accounting policies:-

1. During the year Iswar sankalpa had operated namely Sambandhan, Sampoorana, 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. 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.
8. 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:-

9. During the year grant in aid of Rs. 18384594 is utilized on revenue account and is recognised as income.
10. The grant utilized to the extent of Capital Expenditure of Rs 2970906 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
11. An amount of Rs. 1110534 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.
12. During the year Foreign donation has been received of Rs.197546.
13. During the year total Foreign Grant In aid has been received of Rs.21997257.
14. As per terms of the Funding Agencies as in case of Sambandhan, Nayadaur, core support and Sampoorana 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 to Rs.556359 and Bank charges amounting to Rs 5511 have been so included in the aggregate Grant received.
15. During the year Iswar Sankalpa has spent in aggregate Rs 6256059 for administrative expenses contributions as follows:-

Nayadaur	140999
The Collinsson Trust	79267
Sampoorana - PHF	494514
Sambandhan - Tides	2127327
General - Fc	184758
Core Support	3229194
	<u>6256059</u>

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 SANKALP

Secretary

For ISWAR SANKALPA

Treasurer