

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
19/3 Pitambar Ghatak Lane
Chetla, Kolkata - 700027

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, 2021, 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, 2021 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



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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, 2021,
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: 28-12-2021

UDIN : 21053022AAAABV3896

Mobile: 8017917427; 9433116166; 7604008344;

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

ISWAR SANKALPA.
19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2021 (FOREIGN CONTRIBUTION)

<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		11661632
As per last A/c		1133927		Advance for Land			
Add: Excess of Income over Expenditure		<u>172607</u>	1306534	- Advance against Construction(Kaship)		8274	
				- At Netra, Jibontala		<u>200000</u>	208274
CORPUS FUND							
As per Last A/C			29034				
FIXED ASSETS RESERVE	J		11429782	CASH AND BANK BALANCES			
- Annexure - B				Cash in hand			7549
CURRENT LIABILITIES				Synd. Bank A/C 95032010048521		7464967	
Unutilized Grant in Aid	J		6551088	Synd. Bank A/C 95032010054251		16216	7481184
- Annexure - B							
Profession Tax Payable	F		1380				
Tax Deducted at source	G		18966				
Employees cont. to PF Payab	I		10928				
Employers cont. to PF Payabl	I		10927				
Total.			<u>19358639</u>	Total.			<u>19358639</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 3170105

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 28-12-2021

UDIN:

21053022 AAAABV3896

Secretary

Treasurer

For ISWAR SANKALPA

Prabir Paul

President

For ISWAR SANKALPA

Prabir Paul

Treasurer

For ISWAR SANKALPA

Sarbananda Roy

Secretary

ISWAR SANKALPA.

19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021 (FOREIGN CONTRIBUTION)

EXPENDITURE	Sch	AMOUNT.		INCOME	Sch	AMOUNT.	
		RS.	RS.			RS.	RS.
To Direct programme cost	A		5029120	By Donation Received			
				- Foreign Donation			197130
To Programme Related cost	B		414424				
To Programme Support cost	C		248921	By Grant in Aid Utilized			
				- As per ANNEXURE B	J		13811252
To Staff Salary & Others	D		7842869	By Amount Transferred from			
				Fixed Assets Reserve	J		1184049
To Overhead Cost	E		307145	By Bank Interest			
				Syndicate Bank			61613
To Bank Charges			1799				
To Depreciation	H		1237159				
To Excess of Income over Expenditure			172607				
			<u>15254044</u>				<u>15254044</u>

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

For De Subir Kumar & CoChartered Accountants
FRN 317010E

Secretary

Treasurer

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 28-12-2021

UDIN :

21053022-AAAA BV 3896

For ISWAR SANKALPA

Prabir Kumar

President

For ISWAR SANKALPA

Prabir Kumar

Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta

Secretary

ISWAR SANKALPA.
19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021 (FOREIGN CONTRIBUTION)

RECEIPTS.	SCH AMOUNT	AMOUNT	PAYMENTS.	SCH AMOUNT	AMOUNT
To Balance B/d			By Direct programme cost	A	5029120
Cash in hand		36211			
Synd.Bank A/C 95032010048521	13256578		By Programme Related cost	B	414424
Synd.Bank A/C 95032010054251	<u>70262</u>	13363051.06	By Programme Support cost	C	248921
To Donation Received			By Staff Salary & Others	D	7842869
- Foreign Donation		197130			
To Grant in Aid Received			By Overhead Cost	E	307145
- Project Nayadaur (THF)	1813476		By Bank Charges		5307
- Side by Side	831828		By P.Tax paid	F	47820
- Global GreenGrants	494720				
- Project Sampoorna(PHF)	<u>5074424</u>	8214448	By T.D.S. paid	G	198947
To Bank Interest			By Employee's Cont. to PF	I	390414
Syndicate Bank		336571	By Employer's Cont. to PF	I	389922
To P.Tax received	M	43470	By Fixed Assets	H	697840
To T.D.S. Deducted or Received	N	198595			
To Employee Contribution to PF	O	354345			
To Employer's Contribution to PF	O	353852	By Closing Balance C/d		
			Cash in hand		7549
			Synd.Bank A/C 95032010048521	7464967	
			Synd.Bank A/C 95032010054251	<u>16216</u>	7481184
Total.		<u>23061462</u>	Total.		<u>23061462</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 117010E

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 28-12-2021

UDIN: 21053022 AAAA BV3896



Secretary

Treasurer

For ISWAR SANKALPA

Foris Pame
President

For ISWAR SANKALPA

[Signature]
Treasurer

For ISWAR SANKALPA

[Signature]
Secretary

ISWAR SANKALPA**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND INCOME & EXPENDITURE (FOREIGN CONTRIBUTION) ACCOUNT FOR THE YEAR 2020-21**

SCHEDULE -A	Rs	Rs
Direct Programme Cost		
ISWAR SANKALPA -GENERAL- FC		
- Aamphan relief Cost (Side By side)	47000	
- Covid Relief Cost (Side by side)	340000	
- Treatment Cost (Nayagram)	14699	401699
SAMBANDHAN- Tides		
Urban Mental Health Programme		
- Awareness and	17102	
- Ambulance fuel cost	47000	
- Diagnostics cost	1860	
- Emergency hospitalisation cost	42680	
- Rehabilitation	19862	128504
PROJECT SAMPOORNA -PHF		
- AAMPHAN Relief Purpose	334450	
- Agriculture Rehabilitation cost	74877	
- Covid - 19 relief Purpose	2120090	
- Food for Shelter	250397	
- Fuel for Ambulance	37000	
- Fuel for Cooking	5850	
- Hygiene for Shelter	11440	
- Excursion	11000	
- Medicine for Shelter	66418	
- Emergency Hospitalisation	83587	
- Independent Home SetupCost	7766	
- Awareness & Advocacy	280	
- Restoration & Prerestoration	8719	
- Staff Travel	4582	
- Token Incentive paid for kashipur	296000	3312456
Core Support - Oak		
- Fuel for Vehichle	70000	
- Training material for Vocational	100645	
- Training material for café	151852	
- Travel Exp.	21769	
- Awareness & Advocacy	13711	
- Token Incentive for clients	136052	494029
SAMBANDHAN -TIDES		
Community care		
- Food for H.M I	57360	
- Medicine Expenses	109244	
- Cloth & hygiene Expenses	20180	186784
PROJECT NAYADAUR -THF		
- Caregivers Meeting	33081	
-Clothes	12550	
-Food (DIC)	93469	
-Honoranium to Psychiatrist	231000	
- Hygiene Expenses	4650	
- Local Conveyance	27428	
- Ambulance Fuel	21000	
- Inhouse Treatment	82470	505648
		5029120
SCHEDULE -B		
Programme Related Cost		
ISWAR SANKALPA -GENERAL & FC		
- Electricity Cost	16528	
- Mosquito Net	24000	40528
SAMBANDHAN - TIDES		
- Independent group home setup cost	7500	
- UMHP setting up cost	4802	
- Standarization & capacity building	4494	16796

For ISWAR SANKALPA

Loobis Patel
President

For ISWAR SANKALPA

Shruti
Treasurer

For ISWAR SANKALPA

Sarban Dasgupta
Secretary



<u>GreenGrants</u>			
- Awareness material Cost	15880		
- Pocket Meeting Cost	<u>2630</u>	18510	
PROJECT SAMPOORNA -PHF			
- Annual Report	11760		
- Maintenance of Shelter	<u>9935</u>	21695	
Core Support - Oak			
- Shelter Maintainance Exp.	27640		
- Consultant cost for OD	226755		
- Staff Training & Capasity Building	<u>62500</u>	316895	<u>414424</u>
SCHEDULE -C			
Programme Support Cost			
PROJECT NAYADAUR - THF			
- Communication	19840		
- Documentation	3589		
- Printing & Stationary	<u>5452</u>	28881	
SAMBANDHAN -TIDES			
- Communication	16085		
- Documentation	7643		
- Vehicle Maintainace	32820		
- Printing & Stationary	<u>26253</u>	82801	
Core Support(OAK)			
- Communication Exp.	63164		
- Documentation	12244		
- Printing & Stationary	<u>31945</u>	107353	
SAMPOORNA - PHF			
- Documentation	5140		
- Internet & Communication	<u>24746</u>	29886	<u>248921</u>
SCHEDULE -D			
STAFF SALARIES & PERSONNEL COST			
SAMBANDHAN -TIDES			
CORE SUPPORT (OAK)			
- Staff Salaries & others	1824622		3041996
- Social security for staff(esi)	<u>72790</u>	1897412	
PROJECT - Nayadaur (THF)			
SAMPOORNA - PHF			
		1331449	
		<u>1572012</u>	<u>7842869</u>
SCHEDULE -E			
Overhead Cost			
CORE SUPPORT (OAK)			
-Office Electricity / Communication Exp.	8626		
- Vehicle maintainance	31540		
- Audit fees	8000		
- Garage Rent	<u>25000</u>	73166	
SAMPOORNA - PHF			
- Ambulance Maintenance Cost	19293		
- Head office Rent	55000		
- Audit FEE	<u>6000</u>	80293	
Green Grants			
- Documentation	2086		
- Printing & Stationery	<u>700</u>	2786	
PROJECT NAYADAUR - THF			
- Audit Fee		5000	

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Prabir Paul
Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary



SAMBANDHAN -TIDES

- Financial Consultant cost	113850		
- Audit Fee	8500		
- Laptop & Desktop maintenance	23550	145900	<u>307145</u>

SCHEDULE -H**FIXED ASSETS**

Separate sheet annexed vide Annexure A

SCHEDULE -F**PROFESSION TAX PAYABLE**

Balance brought forward from 2019-20	5730		
Add Deduction from salary during 20-21	<u>43470</u>		
	49200		
Less Paid during 20-21	<u>47820</u>	1380	

SCHEDULE - G**INCOME TAX DEDUCTED AT SOURCE**

Balance brought forward from 2019-20	19318		
Add Deduction during the year 20-21	<u>198595</u>		
	217913		
Less Paid during 20-21	<u>198947</u>	18966	

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	15593	68109	80570	3132
- Sambandhan - TIDES	14613	101770	116383	0
- Sampoorna - P. H. F	8576	92401	100977	0
- Nayadaur - T.H.F	8215	92065	92484	7796
	<u>46997</u>	<u>354345</u>	<u>0</u>	<u>390414</u>
Employer's Contribution to PF				
- CORE SUPPORT - OAK	15593	68112	80573	3132
- Sambandhan - TIDES	14613	101770	116383	0
- Sampoorna - P. H. F	8577	92400	100977	0
- Nayadaur - T. H. F	8214	91570	91989	7795
	<u>46997</u>	<u>353852</u>	<u>0</u>	<u>389922</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, 28-12-2021

UDIN 21053022 AAAA BV 3896



Secretary

Treasurer

For ISWAR SANKALPA

Isabir Paul
President

For ISWAR SANKALPA

Isabir Paul
Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

ISWAR SANKALPA.

19/3 Pitambar Ghatak Lane, Kolkata 700027

DETAILS OF FIXED ASSETS AS AT 31.3.2021

Annexure - A

DESCRIPTION	BALANCE ON 31.3.2020	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION /Deduction	BALANCE ON 31.3.2021
ISWAR SANKALPA G. F.(FC)			0			0
Furniture -Nayagram	25626	84500	110126	10%	6788	103338
Bedding - Nayagram	46816		46816	10%	4682	42134
Lease of land (2/4)	107500		107500		53750	53750
Vehicle scorpio S3	170809		170809	15%	25621	145188
Electrification cost - Nayagram	51768	73000	124768	15%	10503	114265
Furniture for Café	16892		16892	10%	1689	15203
Printer for Café	7054		7054	15%	1058	5996
Electrical Equipment	35802		35802	15%	5370	30432
Laptop	24000	15600	39600	60%	18300	21300
Paperplate Machine	105964		105964	15%	15895	90069
Kitchen Equipment for Cafeta	102279		102279	15%	15342	86937
ASCENT			0			0
Computer(Ascent)	179		179	60%	107	72
Sewing Machine	6622		6622	10%	662	5960
Kitchen Equipment for Cafeta	83720		83720	15%	12559	71161
Furniture	8541		8541	10%	854	7687
NAYADAUR T.H.F			0			0
Ambulance	45676		45676	15%	6851	38825
Camera	31025		31025	15%	4654	26371
SAMBANDHAN - Tides			0			0
Laptop(Sambandhan)	11659		11659	60%	6995	4664
Electric Equipment	14578		14578	15%	2187	12391
Core Supprtr - OAK			0			0
Land cost (Kashipur)	3406773		3406773	0%		3406773
Weight machine	1184		1184	15%	178	1006
Café cost (Chetla)	3138070		3138070	15%	466025	2672045
Civil Construction Process in Kashipur	3666655	464740	4131395	10%	395092	3736303
Electification cost(Kashipur)	4111		4111	15%	617	3494
Gardening Equipment	905		905	15%	136	769
Vehicle 7 Seatar	884465		884465	15%	132670	751795
Councilling Cubicle	46235		46235	10%	4624	41611
Furniture	129352		129352	10%	12935	116417
Computer & Laptop	26691	60000	86691	60%	31015	55676
Total:	12200951	697840	12898791		1237159	11661632

For ISWAR SANKALPA

Roabis Paul
President

For ISWAR SANKALPA

[Signature]
Treasurer

For ISWAR SANKALPA

[Signature]
Secretary



SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2021

DETAILS OF UNUTILIZED GRANT AS AT 31.3.2021

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT - The Collisson Trust	SAMPO ORNA - P.H.F	NAYADA UR - T.H.F	Sambandhan - Tides Foundation	Cafe Unit - Side by side & ibm .Go Green	Men Shelter- Weireid Missie Hulp	Core Support - OAK	GRAND TOTAL
UNUTILIZED GRANT IN AID								
As per Last A/C	36776	750406	54602	6048751	549695	137044	4997010	12574283
Add Received grant for the year		5074424	1813476		1326548			8214448
Add Net of Bank Interest reduced by Bank Charges	36776	5824830	1868078	6048751	1876243	137044	4997010	20788731
Less Utilized this year	0	67923	2904	112816			87806	0
- Refund by way of transfer to other fund	36776	5892753	1870982	6161567	1876243	137044	5084816	21060180
- Purchase of Assets								0
- Revenue Expenses		5016342	1870978	3602781	432296		524740	697840
Closing Balance	36776	876411	4	2558786	1270847	137044	1671221	6551088

DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2021

Opening balance	99062	0	76701	26237	279586	129964	11304441	11915991
Add Fixed Assets acquired out of Grant received this year	0							
Less Transfer to Income and Expenditure Account for Depreciation	99062	0	76701	26237	452686	129964	524740	697840
	14182		11505	9182	71694	34195	1043291	1184049
Closing Balance	84880	0	65196	17055	380992	95769	10785890	11429782

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 (FOREIGN CONTRIBUTION) FOR THE YEAR 2020-21
ANNEXURE 'C'

Significant accounting policies:-

1. During the year Iswar sankalpa had operated namely Sambandhan, Sampoorna, 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.

Notes on Accounts:-

8. During the year grant in aid of Rs. 13811252 is utilized on revenue account and is recognised as income.
9. The grant utilized to the extent of Capital Expenditure of Rs 697840 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
10. An amount of Rs. 1184049 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 Foreign donation has been received of Rs. 197130.
12. During the year total foreign Grant In aid has been received of Rs. 8214448.
13. As per terms of the Funding Agencies as in case of Sambandhan, Nayadaur, core support and Sampoorna 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. 274958 and Bank charges amounting to Rs 3508 have been so included in the aggregate Grant received.

14. During the year Iswar Sankalpa has spent in aggregate of Rs 2876368 for administrative expenses, contribution as follows :-

Nayadaur	109271
Sampoorna - PHF	484268
Sambandhan - Tides	1355399
General - Fc	4585
Core Support	922845
	<u>2876368</u>

For De Subir Kumar & Co

Chartered Accountants
 FRN 317010E

CA SUBIR KUMAR DE

Proprietor

MRN 053022

Kolkata, 28-12-2021

UDIN:

21053022AAAA BV 3896



Secretary

Treasurer

For ISWAR SANKALPA

Soabis Paul
 President

For ISWAR SANKALPA

Shreyas
 Treasurer

For ISWAR SANKALPA

Sarbanu Dasgupta
 Secretary