

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,
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, 2022, 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, 2022 of the General Fund, General Fund – FC, SAMPOORNA – MISEREOR, PAUL HAMLYN FOUNDATION, SHELTER FOR URBAN HOMELESS (MEN) – MORUDYAN, SHELTER FOR URBAN HOMELESS FOR WOMEN, NAYADAUR, SAMBANDHAN- TATA TRUST, SAMBANDHAN – TIDES FOUNDATION, SAMBANDHAN- MARIWALA HEALTH INITIATIVE, HUMAN CAPABILITY FOUNDATION, INDIRA 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 if, individually or in the aggregate,

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Chartered Accountant

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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, 2022,
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: 20-07-2022
UDIN : 22053022ASQCET9252



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 2022

<u>LIABILITIES.</u>	<u>₹</u>	<u>AMOUNT</u>	<u>AMOUNT</u>	<u>ASSETS.</u>	<u>₹</u>	<u>AMOUNT</u>	<u>AMOUNT</u>
GENERAL FUND				FIXED ASSETS	H		15074282
As per last A/c		13967876		Advance for Land			
Add: Excess of Income over Expenditure		<u>1861263</u>	15829139	- Advance against Construction(Kashipur)			8274
CORPUS FUND				Security deposit for CESC			163320
As per Last A/C		3542370		Security deposit with I.C.C.R			7000
Add Received		<u>500000</u>	4042370	Tax Deducted at source			8100
FIXED ASSETS RESERVE	J		12849756	CASH AND BANK BALANCES			
- Annexure - B				Cash in hand		203978	
CURRENT LIABILITIES				Synd.Bank A/C 95032010048521		2077327	
Unutilized Grant in Aid	J			Synd.Bank A/C 95032010054251		38373	
- Annexure - B			8299629	Synd.Bank A/C 95032010058129		6419595	
Employee ESI Contribution			4587	SBI A/C 40280275341		56139	
Profession Tax Payable	F		7090	SBI A/C 40099146684		1954663	
Tax Deducted at source	G		58389	Synd.Bank A/C 95032010058114		295826	
Employees cont. to PF Payabl	I		64510	Synd.Bank A/C 95032010054140		15839	
Employers cont. to PF Payabl	I		69605	SBI A/C 35161193511		10546977	
Total.			<u>41225074</u>	Bank of Baroda A/c 00360100011525		5000	
				Axis Bank A/C 910010048707207		<u>4350381</u>	<u>25964098</u>
				Total.			<u>41225074</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,20-07-2022

UDIN : 22053022 ASQCET 9252



Secretary

Treasurer

For ISWAR SANKALPA

Prabir Sane
President

For ISWAR SANKALPA

Subir Kumar
Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

ISWAR SANKALPA.

19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

<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>
To Direct programme cost	A		9218210	By Donation Received			
To Programme Related cost	B		3488926	- Foreign Donation		1789	
To Programme Support cost	C		712164	- Donation General		<u>2359844</u>	2361633
To Staff Salary & Others	D		17850565	By Internship Received			7001
To Overhead Cost	E		1106339	By Grant in Aid Utilized			
To Provident Fund Paid			76016	- As per ANNEXURE B	J		30866372
TO ESI Paid			33638	By Amount Transferred from			
To Interest on TDS			470	Fixed Assets Reserve	J		1156427
To Bank Charges			19919	By Bank Interest			
To Depreciation	H		1458029	Syndicate Bank		86511	
To Excess of Income over Expenditure			1861263	AXIS Bank		<u>137174</u>	223685
				By Sale of Vocational Material			558033
				By Beneficiary contribution			29000
				By Sale from Crust & core (Café)			405059
				By Sale from Nayagram			207423
				By Sale from Scraps Material			10206
				By Travel reimbursement			700
			<u>35825539</u>				<u>35825539</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, 20-07-2022

UDIN: 22053022ASQCET 9252



Secretary

Treasurer

For ISWAR SANKALPA

Prabir Jena
President

For ISWAR SANKALPA

[Signature]
Treasurer

For ISWAR SANKALPA

Sarban Dasgupta
Secretary

ISWAR SANKALPA.
19/3 PITAMBAR GHATAK LANE, KOLKATA - 700027
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

RECEIPTS.		PAYMENTS.	
SCF AMOUNT	AMOUNT	SCF AMOUNT	AMOUNT
To Balance B/d		By Direct programme cost	A 9218210
Cash in hand	128614	By Programme Related cost	B 3488926
Synd. Bank A/C 95032010048521	7464967	By Programme Support cost	C 712164
Synd. Bank A/C 95032010054251	16216	By Staff Salary & Others	D 17850565
Synd. Bank A/C 95032010058129	7106635	By Overhead Cost	E 906339
Synd. Bank A/C 95032010058114	403371	By Bank Charges	
Synd. Bank A/C 95032010054140	15497	By P. Tax paid	F 87190
SBI A/C 35161193511	10077259	500000	7001 By T.D.S. paid
Bank of Baroda A/c 00360100011	5000		
Axis Bank A/C 910010048707207	<u>3605017</u>	28822576	
To Donation Received		By Employee Pf Contribution	I 720977
- Foreign Donation	1789	By Employer PF Contribution	I 777744
- Donation General	<u>2359844</u>	By Provident Fund Paid	
- Corpus Donation			76016
To Internship received		By E.S.I Paid	
To Grant in Aid Received		By Fixed Assets	H 273299
- Project Nayadaur (THF)	2366425		2902053
- Side by Side/HUBEJE	1157959	BY Security deposit with I.C.C.R	
- Indira Foundation	1279611		7000
- TSM	20000	By Interest On TDS	
- Mariwala Health Initiatives	4224219		470
- A.P.P.I	10486000		
- Shelter for Urban Homeless (Me	888607		
- Project Sambandhan - HCF	4302771		
- Project Sampoorna(MISEREOR	2443764		
- Project Sampoorna(PHF)	<u>556500</u>		
To Bank Interest - Canara Bank	340608		
To AXIS Bank	<u>137174</u>		
To Beneficiary Contribution for hygiene		27725856	
To Travel Imbursement		477782	
To Prior Period Expenses (Written Back)		29000	
To Sale of Vocational Material		700	
To Sale of Nayagram (kashipur)		22947	
To Sale from Crust & core (Café)		22947	
To Security Deposit for Coffee Machine		558033	
To Sale From Scraps		207423	
To P. Tax received	M 87380	405059	
To T.D.S. Deducted or Received	N 597846	20000	
To Employee Contribution to PF	I 725234	10206	
To Employer's Contribution to PF	I 787103	87380	
To ESI Received	244248	597846	
		725234	
		787103	
		244248	
Total.	<u>63590026</u>	Total.	<u>63590026</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, 20-07-2022

UDIN: 22053022ASQRET9252



Secretary

Treasurer

For ISWAR SANKALPA

Prabir Kumar
President

For ISWAR SANKALPA

Sarbani Das Roy
Secretary

For ISWAR SANKALPA

Prabir Kumar
Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED
BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2021-22

SCHEDULE -A	Rs	Rs
Direct Programme Cost		
ISWAR SANKALPA -GENERAL & FC		
- Covid 19 Relief Work	151578	
- Medicine for Beneficiary	6275	
- Male Shelter Expenses	125598	
- Women Collective (PVR)	61500	344951
Covid Relief Cost (Side By side)		253755
Aamphan Relief cost		
- Cafe related Cost	54226	
Travel Cost	1300	
Nayagram Project Cost	142938	
- Programme Cost	16883	
- Treatment Cost	19060	234407
SAMBANDHAN- Tides		
Urban Mental Health Programme		
- Awareness Prog. Cost	79329	
- Ambulance fuel cost	76291	
- Diagnostics cost	560	
- Training Cost	2091	
- Emergency hospitalisation cost	32943	
- Rehabilitation	55627	246841
SAMBANDHAN- Tides		
- Medicine for Male Shelter	49371	
- Restoration Cost	8892	
- Food for Male Shelter	106960	165223
Project Measures - Misereor		
- Agriculture Rehab. Cost	42085	
- Food for Male Shelter	147561	
- Fuel for Vehicle	49000	
- Hygiene for Male Shelter	6361	
- Medicine for Male Shelter	22524	
- Medicine for Nayagram	55642	
- Restoration & Prerestoration	2000	
- Staff Traveling	8491	
- Token Incentive for Participa	126000	
- Vocational Material	40788	500452
SAMBANDHAN- MHI		
Community care		
- Food for HMI	105948	
- Medicine for HMI	16499	
- Reintegration Cost	4051	126498
UMHP - MHI		
- Awareness Prog. Cost	42488	
- Art Therapy cost	228744	
- Yoga Training Cost	46500	317732

For ISWAR SANKALPA

[Signature]
Treasur

For ISWAR SANKALPA

[Signature]
President

For ISWAR SANKALPA

[Signature]
Secretary



<u>Livelihood & Reintegration Prog. - M.H.I</u>		
- LifeSkill Training material cost		76275
<u>Nayagram - MHI</u>		
Agriculture Rehabilitation cost		47891
<u>A.P.P.I</u>		
- Food for Community	234698	
- Food for Shelter	1091337	
- Food for Male Shelter	53337	
- Stipend of WC	9426	
- Token Incentive for Nayagram Girls	22000	
- Hygiene for Community	2234	
- Hygiene for shelter	88382	
- Incentive to Clients	71338	
- Literacy & lifeskill training material	31206	
- Covid - 19 Relief Work	2019975	
- Annual Programme Cost	33040	
- Medicine for Male Shelter	18024	
- Supportive of Shelter Employment	118005	
- Dance Movement therapy	4800	
- Restoration Cost include Follow up	2877	
- Medicine for community	97406	
- Medicine for shelter	82657	
- Travel & Related Cost	123481	
- Fuel for Vehicle	94500	
- Recreational cost	1265	
- Special treatment cost (Shelter & outreach)	28738	
- Vocational Skill training material	16881	4245607
<u>Human Capability Foundation</u>		
<u>Nayagram</u>		
- Agriculture Rahab. Cost	14000	
- Token incentive for Clients	128000	142000
<u>Indira Foundation</u>		
<u>Community care</u>		
- Food for HMI	30193	
- Medicine for Outreach	54042	84235
<u>UMHP - IF</u>		
- Awareness Prog. Related Co	2549	
- Dance movement therapy co	14400	
- Diagnostics cost	240	17189
<u>Livelihood & Reintegration Prog. - IF</u>		
- Lifeskill Training Material Cost		5997
<u>PROJECT SAMPOORNA -PHF</u>		
- Counselling Session Cost	50250	
- Covid - 19 relief Purpose	818467	
- Food for Shelter	68177	
- Livelihood Training Material Cost	65950	
- Hygiene for Shelter	11197	
- Excursion	26500	
- Medicine for Shelter	8791	
- Emergency Hospitalisation	10567	1059899

For ISWAR SANKALPA

Prabir Kumar
President

For ISWAR SANKALPA

Sarbanilal Dasgupta
Secretary



Shreyas
Treasurer

<u>By Vocational Unit</u>		
- Vocational Material		54903
<u>By Café Unit</u>		
- Raw Material for café		238325
By Token Incentive for girls		89294
By Production cost for nayagram		119240

SHELTER FOR URBAN HOMELESS (WOMEN)

- Cleaning Materials	10038	
- Referral Service	<u>33242</u>	43280

SHELTER FOR URBAN HOMELESS (MEN)

- Cleaning Materials	16434	
- Referral Service	<u>13428</u>	29862

SAMBANDHAN -TIDES

Community care

- Food for H.M.I	23758	
- Medicine Expenses	103738	
- Cloth & hygiene Expenses	<u>7000</u>	134496

PROJECT NAYADAUR -THF

- Ambulance Fuel	25000	
- Awareness Prog. Related cost	10159	
- Caregivers Meeting	35560	
- Hygiene Expenses	9006	
- Inhouse Treatment	56802	
- Local Conveyance	47508	
-Clothes	11130	
-Food (DIC)	127893	
-Honorarium to Psychiatrist	<u>316800</u>	639858
		<u>9218210</u>

SCHEDULE -B

Programme Related Cost

SAMBANDHAN - TIDES

- Independent group home setup cost	57173	
- UMHP setting up cost	3186	
- Build IT Infrastructure	536415	
- Website & Annual Events	42662	
- Standarization & capacity building	<u>79760</u>	719196

GreenGrants

- Awareness material Cost	11750	
- Stipend of Member	416000	
- Documentation	744	
- Training Cost	37311	
- Travel Cost	130	
- Audit Fees	<u>7500</u>	473435

A.P.P.I

- Quality Assurance Framework	598000	
- Q.A.F Consultancy Service	1130139	
- Buili IT infrastructure	31590	
- Consultant cost for Programme development	238226	
- Staff Development & Training	<u>480</u>	1998435

For ISWAR SANKALPA

Shruti
Treasurer

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Sarbanu Dasgupta
Secretary



PROJECT SAMBANDHAN -MHI

- Documentation Cost	7048	
- Internet & Communication	36098	
- Staff Travelling Cost	11737	
- Printing & Stationery	33508	
- Vehicle Fuel & maintaince	104706	193097

SHELTER FOR URBAN HOMELESS (WOMEN)

- Shelter Maintaince		44468
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SHELTER FOR URBAN HOMELESS (MEN)

- Shelter Maintaince		37880
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A.P.P.I

- Shelter Maintaince		22415	3488926
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SCHEDULE -C

Programme Support Cost

Project Administration - Misereor

- Ambulance Insurance & Maintaince	17830	
- Bulid IT Infrusture & develoment	13850	
- Documentation	3120	
- Electricity & Communication	27985	
- Garage Rent	4000	
- Nayagram Maintaince Cost	5352	
- Printing & Stationery	23646	
- Shelter Maintaince Cost	11419	107202

ISWAR SANKALPA -GENERAL & FC

- CSR Registration Cost	4000	
- CCTV - AMC	23718	
- Refreshment (include Puja)	166546	194264

Vocational & café

- Communication	3351	
- Packaging cost	2000	
- Swiggy & Zomato Charge	5641	
- Maintaince include Electricity	53592	
- Printing & Stationery	25481	
- Delivery Cost	6876	96941

PROJECT NAYADAUR - THF

- Communication	25063	
- Documentation	8448	
- Printing & Stationary	3280	36791

SAMBANDHAN -TIDES

- Communication	26521	
- Documentation	1717	
- Vehicle Maintaince	25058	
- Printing & Stationary	13031	66327

For ISWAR SANKALPA

Rabindra
President

For ISWAR SANKALPA

Sarban
Secretary

For ISWAR SANKALPA

Shy
Treasurer



SHELTER FOR URBAN HOMELESS

- Stationary & Documentation (w)	11527		
- Stationary & Documentation (M)	15908		
- IEC Material (W)	6265		
- IEC Material (M)	6000	39700	

A.P.P.I

- Documentation & Printing	24625		
- Electricity & Communication	64129		
- Garage Rent	34500		
- Vehicle Maintaince	4170		
- Laptop Maintaince	13900		
- Communication Exp.	10752		
- Stationery	18863	170939	<u>712164</u>

SCHEDULE -D

STAFF SALARIES & PERSONNEL COST

SAMBANDHAN -TIDES

- Driver	38675		
- Cafe Trainer	54343		
- Consultant Cost	90000		
- Head of Craft & Empowerment	85050		
- HR Officer	150000		
- UMHP Volunteers	3589		
- Male Shelter Counsellor	10000		
- Male Sheter Supervisor	40150		
- Programme officer	102670		
- Resource Dev. Manager	154561		
- Senior Programme Manager	45000		
- Social Security (ESI)	191296		
- Assistant Vocational Co.rdinator	25950		
- Vocational Trainer	63141	1054425	

Shelter For Urban Homeless for Women

480000

Shelter For Urban Homeless for Men

480000

SAMBANDHAN -H.C.F

Community Care - H.C.F

- Programme officer		91740	
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UMHP - H.C.F

- Community Health Worker	253400		
- Counsellor	271250		
- Psychiatrist	153000		
- Rehabilitation Specialist	112700		
- Senior Programme Manage	275000		
- Social Workers	197065		
- UMHP Project Coordinator	160750		
- Vocational Trainer	124205	1547370	

Livlihood & Reintegration Prog. - H.C.F

- Assistant Café Trainer	53866		
- Head of Craft & Empowerme	123375		
- Reintegration Coordinator	126855	304096	

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

For ISWAR SANKALPA
Shreya
Treasurer



<u>Nayagram H.C.F</u>		
- Nayagram Coordinator	53240	
- Rehabilitation Trainer	38223	
- Residential Caregiver	58005	149468
<u>Core cost - H.C.F</u>		
- Accountant	108900	
- Assistant Director	131530	
- Cashier	48158	
- Communication & Fundraisin	50050	
- Driver	119312	
- Inventory Officer	40000	
- Project Director	259170	757120
<u>UMHP - I.F</u>		
- Community Health Worker	91900	
- Counsellor	83490	
- Psychiatrist	118970	
- Rehabilitation Related cost	36270	
- Social Workers	72235	
- UMHP Project Coordinator	48225	
- Vocational Trainer	43920	495010
<u>Livelihood & Reintegration Prog. - I.F</u>		
- Assistant Café Trainer	21150	
- Head of Craft & Empowerme	40600	
- Reintegration Coordinator	36000	97750
<u>Shelter (W) - I.F</u>		
- Residential Caregiver		34364
<u>Core cost - I.F</u>		
- Accountant	15000	
- Cashier	12000	
- Driver	22932	
- Project Director	15000	
- Senior Programme Manage	67500	132432
<u>SAMBANDHAN -M.H.I</u>		
<u>Community Care - MHI</u>		
- Reintegration Coordinator		29400
<u>UMHP - M.H.I</u>		
- Community Health Worker	367399	
- Counsellor	289680	
- Psychiatrist	99000	
- Rehabilitation Specialist	123970	
- Programme Officer	65290	
- Social Workers	202195	
- UMHP Project Coordinator	176825	
- Vocational Trainer	91038	1415397
<u>Livelihood & Reintegration Prog. - M.H.I</u>		
- Assistant Café Trainer	145395	
- Head of Craft & Empowerme	53725	
- Senior Cafe Trainer	244000	443120

For ISWAR SANKALPA

Trabir Paul
President

For ISWAR SANKALPA

Sarban K Roy
Secretary

Secretary

For ISWAR SANKALPA

Shreyas
Treasurer



<u>Nayagram - M.H.I</u>		
- Nayagram Coordinator	124182	
- Rehabilitation Trainer	43912	168094
<u>Shelter (W) - M.H.I</u>		
- Senior Residential caregiver	205680	
- Residential caregiver	39130	244810
<u>Overhead - M.H.I</u>		
- Accountant	245142	
- Assistant Director	359675	
- Cashier	63646	
- Communication & Fundraisin	87760	
- Driver	60585	
- Inventory Officer	200167	
- Project Director	440286	
- Senior Programme Manager	153313	1610574
<u>Sampoorna - Misereor</u>		
- Accountant	119790	
- Assistant Director	205692	
- Cashier	47916	
- Communication & Fundraising Officer	107764	
- Counsellor	28000	
- Driver	56056	
- Male Shelter Residential Caregiver	46148	
- Male Shelter Social Worker	35000	
- Male Shelter Supervisor	142150	
- Nayagram Project coordinatc	117128	
- Nayagram Rehabilitation Trainer	153385	
- Nayagram Residential Caregiver	70895	
- Programme officer	127050	
- Project Director	190058	
- Psychiatrist	25000	
- Restoration Officer	155045	
- Vocational Trainer	179412	1806489
<u>Sampoorna - PHF</u>		
- Psychiatric Fees		30000
<u>PROJECT - Nayadaur (THE)</u>		
- Outreach Counsellor	183720	
- Outreach Project Coordinator	228344	
- Outreach Social Worker	1031800	
- Accountant	86160	
- Driver	139200	1669224
<u>A.P.P.I (2nd Phase & 3rd Phase)</u>		
- Outreach Counsellor	191250	
- Outreach Project Coordinator	69989	
- Outreach Social Worker	654850	
- Accountant	78408	
- Assistant Director	101470	
- cashier	118680	
- Driver	25480	
- Caregiver - Male Shelter	8200	

For ISWAR SANKALPA

Prabir Paul
President



For ISWAR SANKALPA

Sarban Kumar
Treasurer

For ISWAR SANKALPA

Sarban Kumar
Secretary

- Communication & Fund raising officer	28740		
- Cook for Nayagram	6750		
- Dic Social Worker	11807		
- Head of Craft & Empowerment	27650		
- Male Shelter Counsellor	8000		
- Male Shelter Social Worker	7000		
- Male Shelter Supervisor	36460		
- Programme officer (Fundraising)	56000		
- HR Officer	100000		
- Programme officer	111920		
- Nayagram Coordinator	24890		
- Psychiatrist for shelter (M)	5000		
- Rehabilitation Trainer for nayagram	22300		
- Reintegration coordinator	26980		
- Project Director	132166		
- Assistant literacy trainer	232320		
- Assistant Vocational Co.rdinator	208860		
- Literacy Trainer	290400		
- Peer trainer Cost	1600		
- Restoration officer	216138		
- Vocational Trainer (2)	325657		
- Psychiatrist for outreach	24000		
- Psychiatrist for shelter (W)	374036		
- Counsellor - Sarbari	377000		
- Residential Caregiver (W)	381161		
- Security Cost	145680		
- Shelter Supervisor (W)	199440		
- Social Worker (W)	179400	4809682	17850565

SAMPOORNA - PHF

SCHEDULE -E

Overhead Cost

Sambandhan - MHI

- Laptop Maintaince	21300		
- Annual Report Printing	10920		
- Financial Consultant	34350		
- Audit fee	7500		
- Standarization & Capacity Building	9615	83685	

SAMPOORNA - PHF

- OD Assesment for staff	229441		
- Group Home Rent cost	56000		
- Audit FEE	10000	295441	

CORE COST - HCF

- Internet & Communication	19410		
- Printing & Stationery	11710		
- Staff Travelling	24054		
- Vehicle Fuel & Maintaince	63700	118874	

CORE & CAPEX COST - I.F

- Vehicle Fuel & Maintaince	20800		
- Documentation	5664		
- Laptop & Desktop Maintaince	12500		
- Printing & Stationery	150	39114	

For ISWAR SANKALPA

Prabir Jume
President

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

For ISWAR SANKALPA

Shilpi
Treasurer



GENERAL FUND FC & Local

- Communication	4674	
- Laptop & Desktop maintaine	18220	
- FCRA Renewal	5000	
- Brokerage (Oak)	200000	
- Audit Fee	4200	
- Certification Fees	3500	
- Café Maintaine include electricity	29450	
- Income tax return	7500	
- Stipend to staff	13250	
- Office Maintenance	21441	
- Documentation	9400	
- Trade License Renewal	1750	
- KMC Tax Paid	1662	
- Car Expenses	93735	
- General Expenses	<u>11093</u>	424875

PROJECT NAYADAUR - THF

- Audit Fee		5000
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APPI

- Audit Fee	8300	
- Computer Maintaine	<u>31000</u>	39300

SAMBANDHAN - TIDES

- Financial Consultant cost	86050	
- Audit Fee	10000	
- Laptop & Desktop maintaine	<u>4000</u>	100050
		<u>1106339</u>

SCHEDULE -H
FIXED ASSETS

Separate sheet annexed

vide Annexure A

SCHEDULE -F
PROFESSION TAX PAYABLE

Balance brought forward from 2020-21	6900	
Add Deduction from salary during 21-22	<u>87380</u>	
	94280	
Less Paid during 2021-22	<u>87190</u>	<u>7090</u>

SCHEDULE - G
INCOME TAX DEDUCTED AT SOURCE

Balance brought forward from 2020-21	38525	
Add Deduction during the year 2021-22	<u>597846</u>	
	636371	
Less Paid during 2021-22	<u>577982</u>	<u>58389</u>

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

For ISWAR SANKALPA

Shreyas
Treasurer



SCHEDULE - I

<u>PROVIDENT FUND</u>	Brought forward from previous	Deducted from salary of current year	Deposited during the year	Carried forward to next year
Employee PF Contribution Received				
- CORE SUPPORT - OAK	3132		3132	0
- Sambandhan - TIDES	0	34385	34385	0
- A.P.P.I	23750	217590	223539	17801
- H.C.F		74610	60332	14278
- Indira Foundation		11235	6742	4493
- Misereor		99451	88300	11151
- General & MHI	25575	195193	211234	9534
- Nayadaur - T.H.F	7796	92770	93313	7253
	<u>60253</u>	<u>725234</u>	<u>0</u>	<u>720977</u>
				<u>64510</u>

Employer's Contribution to PF				
- CORE SUPPORT - OAK	3132		3132	0
- Sambandhan - TIDES	0	37248	37248	0
- H.C.F		80822	65355	15467
- Misereor		107717	95639	12078
- Indira Foundation		12171	7304	4867
- A.P.P.I	13093	237054	241519	8628
- General & MHI	36226	211610	227127	20709
- Nayadaur - T.H.F	7795	100481	100420	7856
	<u>60246</u>	<u>787103</u>	<u>0</u>	<u>777744</u>
				<u>69605</u>

<u>ESI</u>	Brought forward from previous	Deducted from salary of current year	Deposited during the year	Carried forward to next year
- Sambandhan - TIDES		1086	1086	0
- H.C.F		4554	3546	1008
- A.P.P.I		20205	18644	1561
- Misereor		5173	4651	522
- Indira Foundation		1022	646	376
- General & MHI		10952	10599	353
- Nayadaur - T.H.F		9960	9193	767
	<u>0</u>	<u>52952</u>	<u>0</u>	<u>48365</u>
				<u>4587</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

Secretary

Treasurer

CA SUBIR KUMAR DE
Proprietor
MRN 053022
Kolkata,20-07-2022



For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary

For ISWAR SANKALPA

Prabir Paul
Treasurer

ISWAR SANKALPA.

19/3 Pitambar Ghatak Lane, Kolkata 70027

DETAILS OF FIXED ASSETS AS AT 31.3.2022

Annexure - A

DESCRIPTION	BALANCE ON 31.3.2021	ADDITION FOR THE YEAR	TOTAL	RATE OF DEP.	DEPRECIATION /Deduction	BALANCE ON 31.3.2022
ISWAR SANKALPA G. F.						
AC Machine	14293		14293	15%	2144	12149
Aquaguard	16488		16488	15%	2473	14015
Bedding - Morudyan	20350	13400	33750	10%	2817	30933
Computer & Peripheral	24406		24406	60%	14644	9762
Electrical Equipment	101977		101977	15%	15296	86681
Furniture	7302		7302	60%	730	6572
Kitchen Equipment	147717		147717	15%	22158	125559
Electification cost(Kaship	102771		102771	10%	15416	87355
Construction cost at Kas	730516	512200	1242716	10%	90634	1152082
Office Almirah	4515		4515	15%	452	4063
Office Furniture	6423	88200	94623	10%	2112	92511
Office Interior Cost	478465		478465	10%	47847	430618
Refrigerator	9171		9171	10%	1376	7795
TV	1119		1119	10%	168	951
CD Player	472		472	15%	71	401
Music System	11189		11189	15%	1678	9511
Television - TSM	4525		4525	15%	679	3846
Laptop - TSM		35000	35000	60%	19250	15750
Printer TSM	3366		3366	15%	505	2861
ISWAR SANKALPA G. F.(FC)						
Furniture -Nayagram	103338	109548	212886	10%	15811	197075
Bedding - Nayagram	42134	35000	77134	10%	5963	71171
Lease of land (2/4)	53750		53750		53750	0
Vehicle scorio S3	145188		145188	15%	21778	123410
Sewing Machine - Side By side		37923	37923	10%	1896	36027
File Cabinet - side by side		38838	38838	10%	1942	36896
Boundary cost at Nayagram		420000	420000	10%		420000
CCTV - Nayagram		64340	64340	15%	4826	59514
Refrigerator		25800	25800	15%	1935	23865
Printer		18500	18500	15%	1388	17112
Electrification cost - Nayag	114265		114265	15%	17140	97125
Furniture for Café	15203		15203	10%	1520	13683
Printer for Café	5996		5996	15%	899	5097
Electrical Equipment	30432		30432	15%	4565	25867
Laptop	21300		21300	60%	12780	8520
Paperplate Machine	90069		90069	15%	13510	76559
Kitchen Equipment for Cafe	86937		86937	15%	13041	73896
ASCENT						
Computer(Ascent)	72		72	60%	43	29
Sewing Machine	5960		5960	10%	596	5364
Kitchen Equipment for Cafeta	71161		71161	15%	10674	60487
Furniture	7687		7687	10%	769	6918
Vocational & Cafe unit						
Office Almirah	2074		2074	10%	207	1867
File Cabinet	2352		2352	10%	235	2117
Swing Machine	12138		12138	10%	1214	10924
Weight machine		3304	3304	15%	289	3015
Cot , Bed , Locker	20321		20321	10%	2032	18289
Oxygen Cyllinder	2326		2326	10%	233	2093
Furniture (C.Care Unit)	41071		41071	10%	4107	36964
Block Printing Table	8131		8131	10%	813	7318

For ISWAR SANKALPA

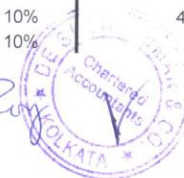
For ISWAR SANKALPA

For ISWAR SANKAL

Trabir Jue Sarban
President

Trabir Jue Sarban
Secretary

Trabir Jue Sarban
Treas



NAYADAUR T.H.F						
Ambulance	38825		38825	15%	5824	33001
Camera	26371		26371	15%	3955	22416
SAMBANDHAN - TATA Trust						
Laptop(Sambandhan)	370		370	60%	222	148
Furniture(Sambandhan)	3991		3991	10%	399	3592
Accounts Software	33		33	60%	20	13
Research Books	36		36	60%	22	14
SAMBANDHAN - Tides						
Laptop(Sambandhan)	4664		4664	60%	2798	1866
Electric Equipment	12391		12391	15%	1859	10532
SHELTER FOR URBAN HOMELESS(W)						
Bedding	26892		26892	10%	2689	24203
Recreational Facility	3205		3205	10%	321	2885
Carom Board	2724		2724	10%	272	2452
Stand Fan	4059		4059	10%	406	3653
Almirah	34396		34396	10%	3440	30956
Chair Table	3274		3274	10%	327	2947
Sports Equipment	3704		3704	10%	370	3334
SHELTER FOR URBAN HOMELESS(M)						
Bedding	17093		17093	10%	1709	15384
Recreation Facility	14171		14171	10%	1417	12754
Furniture	45758		45758	10%	4576	41182
A.P.P.I						
Laptop & Printer	3887		3887	60%	2332	1555
Speaker	972		972	15%	146	826
Digital camera	3095		3095	15%	464	2631
Furniture	21186		21186	10%	2119	19067
Electrical Equipment	6302		6302	15%	945	5357
Core Supprrt - OAK						
Land cost (Kashipur)	3406773		3406773	0%		3406773
Weight machine	1006		1006	15%	151	855
Café cost (Chetla)	2672045		2672045	15%	400577	2271468
Civil Construction Process in Kashipur	3736303	1500000	5236303	10%	423646	4812657
Electification cost(Kashipur)	3494		3494	15%	524	2970
Gardening Equipment	769		769	15%	115	654
Vehichle 7 Seatar	751795		751795	15%	112769	639026
Councilling Cubicle	41611		41611	10%	4161	37450
Furniture	116417		116417	10%	11642	104775
Computer & Laptop	55676		55676	60%	33406	22270
Total:	13630258	2902053	16532311		1458029	15074282

For ISWAR SANKALPA

Srabati Paul
President

For ISWAR SANKALPA

Shyama
Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary



SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2022

ANNEXURE - B

DETAILS OF UNUTILIZED GRANT AS AT 31.3.2022

DESCRIPTION OF GRANTS / NAME OF FUNDS	ASCENT - The Collisson Trust	Vocation al & Cafe unit	SAMBAND HAN- Talai	AROGYA P.H.F	SAMPO ORNA - P.H.F	SHELTE R FOR URBAN HOMELE SS(men)(Marudyan)	SHELTE R FOR URBAN HOMEL ESS(wo men)	NAVADA UR - T.H.F	Samband han- Tides Foundatio n	Samband han- M.H.I	RESTORA TION (TSM) & Women Collective (PVR)	Cafe Unit - Side by side & ibm . Go Green
UNUTILIZED GRANT IN AID												
As per Last A/C	36776	0	16224	12781	876411	-84244	-53362	4	2558786	-380029	328518	1270847
Add Received grant for the year	36776	0	16224	12781	566500	441783	446824	2366425	2558786	4224219	20000	1157959
					1432911	357539	393462	2366429	2558786	3844190	348518	2428806
Add Expenses Written Back.					9169							
Add Net of Bank Interest reduced by Bank Charges	0		342		18358			3880	59901			
Less Utilized this year	36776	0	16566	12781	1460438	357539	393462	2370309	2618687	3844190	348518	2428806
- Refund by way of transfer to other fund												
- Purchase of Assets											35000	749949
- Revenue Expenses				12781	1385340	569650	585540	2350873	2486558	4756573	61500	740277
Closing Balance	36776	0	16566	0	75098	-212111	-192078	19436	132129	-912383	252018	938580

DETAILS OF FIXED ASSETS RESERVE AS AT MARCH 31, 2022

Opening balance	84880	88413	4430	0	0	77022	78254	65196	17055		7891	380992
Add Fixed Assets acquired out of Grant received this year	0	84880	88413	4430	0	77022	78254	65196	17055	0	35000	749949
Less Transfer to Income and Expenditure Account for Depreciation		12082	8841	663		7702	7825	9779	4657		19250	66361
Closing Balance	72798	79572	3767	0	0	69320	70429	85417	12398	0	23641	1064580

Prabir Bose
President

Sankar Chakraborty
Secretary



[Signature]
Treasurer

SAMPOO RNA - MISERE OR	Sambandh an- H.C.F	Samban dhan- I.F	Men Shelter- Wered Missie Hulp	A.P.P.I	Core Support - OAK	GRAND TOTAL
			137044	7064147	1671221	13455123
2443764	4302771	1279611		10486000		27725856
2443764	4302771	1279611	137044	17550147	1671221	41180979
					13778	22947
						0
441		2220		131340	35863	252345
2443323	4302771	1277391	137044	17681487	1720862	41450950
						0
						0
2414143	3110668	906091		11286378	200000	2284949
29180	1192103	371300	137044	6395109	20862	30866372
						8299629

			95768	35441	10785890	11721234
0	0	0	95768	35441	1500000	2284949
					12285890	14006183
			26290	6006	986971	1156427
0	0	0	69478	29435	11298919	12849756



For ISWAR SANKALPA
 Prabin Jau
 President

For ISWAR SANKALPA
 Sabani
 Secretary

For ISWAR SANKALPA
 Treasurer

ISWAR SANKALPA
SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2021-22
ANNEXURE 'C'

Significant accounting policies:-

1. During the year Iswar sankalpa had operated namely Sambandhan, Shelter for Urban Homeless for women (Sarbari), Sampoorna Shelter for Urban Homeless for Men (Marudyan), Vocational Unit & café Unit, Nayadaur 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 Programmes 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 A/C.

Notes on Accounts:-

11. During the year grant in aid of Rs. 30866372 is utilized on revenue account and is recognised as income.
12. The grant utilized to the extent of Capital Expenditure of Rs 2284949 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
13. An amount of Rs. 1156427 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.2361633, out of these Rs.1789 is foreign donation.
15. During the year Internship has been received from Students of Rs.7001.
16. During the year total Grant In aid has been received of Rs.27725856, out of these Rs. 12107030 is foreign grant.
17. 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 to Rs. 254097 and Bank charges amounting to Rs 7074 have been so included in the aggregate Grant received.
18. 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.
19. Payment of Rs.200000 during the year 2013-14 in advance against acquisition of land has been adjusted in current year as brokerage.
20. Additional Provident fund contribution of Rs. 76016 includes Admin cost and Arrear Provident fund.
21. 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 expenses in the accounts. During the year an estimated value of Rs 6085764 has been received as donation in kind. Out of this estimated value of unutilized donation in kind at the year end is not determined.

For ISWAR SANKALPA

Roabis Paul
President



For ISWAR SANKALPA

Sarban Dasgupta

Secretary

For ISWAR SANKALPA

Shri
Treasurer

22. Project Sambandhan funded by Mariwala health initiatives ,the earlier years it is merged in the general fund current year it is excluded from the General Fund and treated as separate project.
23. Project Shelter for Urban Homeless for Men funded by Tarun Sinha Memorial Trust & Project Ascent - funded by The collinsson Trust ,the earlier treated as Separate Project ,Now from Current year it is merged in the General fund.
24. As regards conflicting interest,during the year an aggregate amount of Rs.3210366 is paid to the members and their relatives as salary and consultation fee.
25. During the year Iswar Sankalpa has spent in aggregate Rs 8619439 for administrative expenses.

For De Subir Kumar & Co

Chartered Accountants
FRN 317010E

CA SUBIR KUMAR DE
Proprietor
MRN 053022

Kolkata,20-07-2022

UDIN: 22053022ASQCET9252



Secretary

Treasurer

For ISWAR SANKALPA

Prabir Paul
President

For ISWAR SANKALPA

[Signature]
Treasurer

For ISWAR SANKALPA

Sarbani Dasgupta
Secretary