

**INDEPENDENT AUDITOR'S REPORT**

**To**  
**The Members of**  
**Iswar Sankalpa**  
**(A Society registered under the West Bengal Societies Registration Act - 1961)**  
**19/3 Pitambar Ghatak Lane,**  
**Kolkata, PIN-700027**

**Opinion**

We have audited the financial statements of **Iswar Sankalpa**, a society registered under the West Bengal Societies Registration Act - 1961 which comprise the Balance sheet as at March 31, 2024, Income & Expenditure Account, Receipts and Payments Account for the year ended on that date, along with notes to the financial statements, including accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at March 31, 2024 for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

- a) In case of the Balance Sheet, of the State of affairs of the Society as at March 31, 2024
- b) In case of the Income and Expenditure Account, of the deficit for the year ended on March 31, 2024.
- c) In case of the Receipts & Payments Account, the receipts and payments for the year ended on March 31, 2024.

The consolidated financial statements have been compiled and prepared incorporating the independently prepared financial statements audited by us at 31<sup>st</sup> March, 2024 of the **General Fund, General Fund-FC, ASCENT, VOCATIONAL & CAFE, SAMBANDHAN, SAMPOORNA, SHELTER for URBAN HOMELESS(men), SHELTER for URBAN HOMELESS(women), NAYADAUR, RESTORATION and WOMEN COLLECTIVE, CAFÉ UNIT & IBM, SARBARI, Give Foundation, A.P.P.I, CSR and CORE SUPPORT.**

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Society in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



## Emphasis on Matters

We have emphasized on the fact 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 provided, 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.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

## 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 SAs 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.

For Mookherjee Biswas & Pathak  
Chartered Accountants  
FRN No 301138E



(Abhijit Pathak)  
Partner

Membership No 052434  
UDIN: 24052434BKESTW1352



Place: Kolkata

Date: August 20, 2024

**ISWAR SANKALPA.**  
19/3 PITAMBAR GHATAK LANE ,KOLKATA -700027  
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2024

As on 31-03-2023	LIABILITIES.	Sch	As on 31-03-2024	Sch	As on 31-03-2023	ASSETS.	Sch	As on 31-03-2024
1,77,36,777	1. FUND					1. NON CURRENT ASSETS		
42,07,370	i) General Fund	1	1,67,57,484			i) Fixed Assets	9	
	ii) Corpus Fund	2	20,42,07,370			A) Tangible Assets		
					34,06,773	a) Land & Building		34,06,773
					1,06,68,067	b) PPE		1,23,56,809
1,19,61,880	2. RESERVES & SURPLUS					ii) Deposits & Advances		
	i) Fixed Assets Reserve	3	1,57,63,582			a) Fixed Deposits	10	20,91,78,336
					-	b) Advance for land		
1,44,89,106	3. NON CURRENT LIABILITIES				8,274	c) Security deposit for CESC		1,63,320
	i) Unutilized Grant in Aid	4	69,09,463		1,63,320	d) Security deposit In I.C.C.R		7,000
					7,000			
24,947	4. CURRENT LIABILITIES					2. CURRENT ASSETS		
8,590	i) ESI Contribution Payable	5	64,867			i) Short term Loan & Advances		
44,715	ii) Profession Tax Payable	6	8,750		8,100	a) Tax Deducted at source	11	9,108
1,42,353	iii) Tax Deducted at source	7	65,090			b) Advance to Staff		26,232
	iv) PF Contribution Payable	8	1,74,660			c) Advance to vendor		21,954
					5,752	d) Advance for Vehicle Fuel		
						ii) Cash and Cash Equivalent	12	
					1,15,848	a) Cash in hand		1,79,800
					3,42,32,605	b) Cash at Bank		1,86,01,933
<b>4,86,15,738</b>			<b>24,39,51,266</b>		<b>4,86,15,738</b>			<b>24,39,51,266</b>

For Mookherjee Biswas & Pathak  
Chartered Accountants  
FRN. 301138E

(Abhijit Pathak)  
Partner  
MRN 052434  
Kolkata,  
Date : 20-08-2024



For ISWAR SANKALPA  
*Prabir Paul*  
President

**President**  
Prabir Paul

For ISWAR SANKALPA

*Sarbani Das Roy*  
Secretary

**Secretary**  
Sarbani Das Roy

For ISWAR SANKALPA

*Srikumar Mukherjee*  
Treasurer

**Treasurer**  
Srikumar Mukherjee

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

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024

FY 2022-23 RS.	EXPENDITURE	Sch.	FY 2023-24 RS.	FY 2022-23 RS.	INCOME	Sch.	FY 2023-24 RS.
57,04,315	To Direct programme cost	13	79,20,585	30,46,015	By Donation Received	21	15,45,552
18,64,778	To Programme Related cost	14	19,06,329	8,000	By Internship Received		19,500
7,33,154	To Programme Support cost	15	4,95,696	3,02,55,194	By Grant in Aid Utilized	4	3,65,83,183
1,85,78,756	To Staff Salary & Others	16	2,11,84,426		By Amount Transferred from Fixed Assets Reserve	3	11,26,082
14,11,203	To Overhead Cost	17	16,29,363	11,58,671	By Bank Interest	22	2,08,943
-	To Bad Debts		8,274	2,24,054	By Award Received		-
6,827	To Provident Fund Paid		-	15,000	By Prior period Expenses		-
31,325	To Esi Paid		-	70,291	By Annual Membership Fee		20,000
27,05,258	To Café Related Cost - Run by Beneficiary	18	44,29,791	70,000	By Sale of Vocational Material		8,59,870
18,51,469	To Vocational Expenses - Run by Beneficiary	19	20,80,378	6,62,060	By Beneficiary contribution		39,200
6,85,020	To NayaGram Agricultural Expenses - Run by beneficiary	20	5,73,317	28,150	By Sale from café - Run by beneficiary		20,27,330
25,547	To Bank Charges		27,076	12,55,084	By Sale from Agriculture & Animal Husbandry		77,147
14,26,828	To Depreciation	9	13,70,149	1,31,428	By Sale of Scrap Material		7,176
19,07,638	To Excess of Income over Expenditure		8,89,599	7,145	By Travel Reimbursement		1,000
				626	By TDS Refund from IT (AY 21- 22 & 22-23)		-
				385	By Interest on TDS		-
				15			
<b>3,69,32,118</b>			<b>4,25,14,983</b>	<b>3,69,32,118</b>			<b>4,25,14,983</b>

For Mookherjee Biswas & Pathak  
Chartered Accountants  
FRN. 301138E

(Abhijit Pathak)  
Partner  
MRN 052434  
Kolkata,  
Date : 20-08-2024



For ISWAR SANKALPA

*Prabir Paul*  
President  
Prabir Paul

For ISWAR SANKALPA For ISWAR SANKALPA

*Sarbani Das Roy*  
Secretary

Secretary  
Sarbani Das Roy

*Srikumar Mukherjee*  
Treasurer

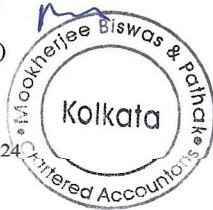
Treasurer  
Srikumar Mukherjee

ISWAR SANKALPA.  
19/3 PITAMBAR GHATAK LANE, KOLKATA - 700027  
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024

RECEIPTS.	SCH	AMOUNT	PAYMENTS.	SCH	AMOUNT
To Balance B/d			By Direct programme cost	13	79,20,585
Fc	12		By Programme Related cost	14	19,06,329
Cash in hand		21,316	By Programme Support cost	15	4,95,696
Cash at Bank		73,28,128	By Staff Salary & Others	16	2,11,84,426
NON - Fc			By Overhead Cost	17	16,29,363
Cash in hand		94,532	By Bank Charges		1,10,010
Cash at Bank		2,69,04,477	By P.Tax paid		1,06,250
To Donation Received	21	15,45,552	By T.D.S. paid		7,04,368
To Corpus Grant - APPI		20,00,00,000	By Employee Contribution to PF		8,88,334
To Internship received		19,500	By Employer Contribution to PF		8,52,854
To Grant in Aid Received	4		By Administraion cost (PF)		35,533
<u>Foreign</u>		1,57,50,213	By E.S.I Paid		2,92,058
<u>Domestic</u>		1,50,81,803	By Fixed Assets	9	30,58,891
<u>Government Grant</u>		11,61,658	By Caf� Related Cost - Run by Beneficiary	18	44,29,791
To Bank Interest - Canara Bank		1,61,166	By Vocational Expenses - Run by Beneficiary	19	20,80,378
To Bank Interest - Canara Bank (FC)		62,680	To NayaGram Agricultural Expenses - Run by beneficiary	20	5,73,317
To Bank Interest - Axis Bank		1,36,788	By Fixed Deposits	10	20,91,78,336
To Beneficiary Contribution for hygiene		39,200	By Advance to Vendor		21,954
To Travel Imbursement		1,000	By Staff Advance		26,232
To Sale of Vocational Material		8,59,870	By Tds Deducted		1,008
To Sale from Agriculture & Animal Husbandry		77,147	By Closing Balance C/d	12	
To Sale from caf� - Run by beneficiary		20,27,330	Fc		
To Advance for Fuel (Recovery)		5,752	Cash in hand		31,277
To Annual Membership Fee		20,000	Cash at Bank		78,00,563
To Sale From Scraps		7,176	NON - Fc		
To P.Tax received		1,06,410	Cash in hand		1,48,523
To T.D.S. Deducted or Received		7,24,743	Cash at Bank		1,08,01,370
To PF Contribution Received		18,09,028			
To ESI Contribution Received		3,31,978			
		<b>27,42,77,446</b>			<b>27,42,77,446</b>

For Mookherjee Biswas & Pathak  
Chartered Accountants  
FRN. 301138E

*Abhijit Pathak*  
(Abhijit Pathak)  
Partner  
MRN 052434  
Kolkata  
Date : 20-08-2024



For ISWAR SANKALPA For ISWAR SANKALPA For ISWAR SANKALPA

*Prabir Paul*  
President  
Prabir Paul

*Sarbani Das Roy*  
President  
Secretary  
Sarbani Das Roy

*Srikumar Mukherjee*  
Secretary

*Srikumar Mukherjee*  
Treasurer  
Srikumar Mukherjee

**Notes to Accounts forming part of Financial Statements for 2023-24**

**1. General Fund**

Particulars	As on 31-03-2024	As on 31-03-2023
As per last Account	1,77,36,778	1,58,29,139
Add : Excess Income Over Expenditure	8,89,599	19,07,638
Less Transfer to Fixed Asset reserve for Unrestricted fixed assest.	18,68,893	
<b>Closing Balance</b>	<b>1,67,57,484</b>	<b>1,77,36,777</b>

**2. Corpus Fund**

Particulars	As on 31-03-2024	As on 31-03-2023
<b>Foreign Contribution (i)</b>	29,034	29,034
<b>Domestic Contribution (ii)</b>		
Opening Balance	41,78,336	41,78,336
Add : Received from APPI	20,00,00,000	-
Total Domestic Contribution	20,41,78,336	41,78,336
<b>Total Corpus Fund (i+ii)</b>	<b>20,42,07,370</b>	<b>42,07,370</b>

**3. Fixed Asset Reserve**

DESCRIPTION OF GRANTS / NAME OF FUNDS	Opening balance as on 31-03-2023	Fixed Asset Acquired during the year	Less Transfer to Income & Expenditure A/c for depreciation	Closing balance as on 31-03-2024
<b>Foreign</b>				
Ascent - The Collinsson Trust	62,480	-	8,825	53,655
CORE Support - OAK	1,03,54,238		8,21,903	95,32,335
Give Foundation (FC)	26,600	31,000		57,600
HUBEJE , GO Green, Missie Hulp,L.b.m	11,63,442	6,85,649	2,10,803	16,38,288
Nayadaur - The Hope Foundation Ltd	47,104		7,066	40,038
Sambandhan - Tides Foundation	9,698		1,791	7,907
Sampoorna - Misereor	59,167		8,875	50,292
Subtotal (A)	1,17,22,730	7,16,649	10,59,263	1,13,80,116
<b>Domestic</b>				
A.P.P.I	25,273		5,709	19,564
C.S.R		22,94,242	6,689	22,87,553
Restoration - T.S.M & Women Collective-P.V.R	13,185		4,453	8,732
Sambandhan - Tata Trust	3,303		389	2,914
Shelter for Urban Homeless for Men (Morudyan)	62,388	24,000	18,370	68,018
Shelter for Urban Homeless for Women (Sarbari)	63,386	24,000	18,120	69,266
Vocational & Café Unit	71,614		13,089	58,525
Subtotal (B)	2,39,149	23,42,242	66,819	25,14,572
Grand Total (A+B)	1,19,61,880	30,58,891	11,26,082	1,38,94,689
Add : Transfer from general Fund for Unrestricted Fixed assest				18,68,893
<b>Total</b>	<b>1,19,61,880</b>	<b>30,58,891</b>	<b>11,26,082</b>	<b>1,57,63,582</b>



For ISWAR SANKALPA

*Sarbari Dasgupta*  
Secretary

For ISWAR SANKALPA  
*Arabis Pome*  
President

For ISWAR SANKALPA  
*[Signature]*  
Treasurer

President



**8. Provident Fund**

Particulars	As on 31-03-2024	As on 31-03-2023
Balance brought forward from Previous Year	1,42,353	1,27,651
Add Deduction from salary during Current Year	18,09,028	17,32,193
	19,51,381	18,59,844
Less Paid during Current Year	17,76,721	17,17,491
<b>Closing Balance</b>	<b>1,74,660</b>	<b>1,42,353</b>

**9. Fixed Assets**

Assest Category	Opening Balance	Addition	Disposal	Block Rate	Total Accumulated Depreciation	Closing Balance
<b>Foreign</b>						
Land & Building	34,06,773			-		34,06,773
Furniture & Fixture	53,39,764			10%	5,32,916	48,06,848
Plant & Machinery	24,42,979	5,41,649		15%	4,10,542	25,74,086
Computer & Peripheral	13,074	1,75,000		60%	36,194	1,51,880
Motor Car	6,48,071			15%	97,211	5,50,860
Subtotal	1,18,50,661	7,16,649	-		10,76,863	1,14,90,447
<b>Domestic</b>						
Furniture & Fixture	19,60,597	5,28,000	30,011	10%	2,01,949	22,56,637
Plant & Machinery	2,24,634	4,27,004	13,930	15%	35,064	6,02,644
Computer & Peripheral	10,897	82,185	3,964	60%	4,160	84,958
Motor Car	28,051	13,05,053		15%	4,208	13,28,896
Subtotal	22,24,179	23,42,242	47,905		2,45,381	42,73,135
<b>Grand Total</b>	<b>1,40,74,840</b>	<b>30,58,891</b>	<b>47,905</b>		<b>13,22,244</b>	<b>1,57,63,582</b>

**10. Fixed Deposits**

Name of Bank	Account No.	As on 31-03-2024	As on 31-03-2023
State Bank Of India	42588809203	41,78,336	-
	42615024910	25,00,000	-
	42615022924	25,00,000	-
Axis bank	924040063820332	7,00,00,000	-
	924040063820633	12,00,00,000	-
	924040063630993	1,00,00,000	-
<b>Grand Total</b>		<b>20,91,78,336</b>	

**11. TDS Deducted at source**

Particulars	As on 31-03-2024	As on 31-03-2023
Opening Balance	8,100	8,100
Add : Deducted	1,008	-
<b>Closing</b>	<b>9,108</b>	<b>8,100</b>



For ISWAR SANKALPA

For ISWAR SANKALPA  
*Rabir Paul* President  
*Sarbani Dasgupta* Secretary

For ISWAR SANKALPA

*[Signature]*  
 Treasurer

**12. Cash and Cash Equivalent**

Particulars	As on 31-03-2024	As on 31-03-2023
Cash in Hand		
- Foreign Contribution	31,277	21,316
- Domestic Contribution	1,48,523	94,532
<b>Grand Total</b>	<b>1,79,800</b>	<b>1,15,848</b>

FC Bank	Account No.	As on 31-03-2024	As on 31-03-2023
State Bank Of India	40099146684	49,94,439	50,77,318
Canara Bank	95032010048521	20,30,832	19,97,595
Canara Bank	95032010054251	2,12,693	43,360
State Bank Of India	40280275341	5,62,600	2,09,855
<b>Sub total</b>		<b>78,00,563</b>	<b>73,28,128</b>
<b>NON - FC Bank</b>			
Axis Bank -	924020014521253	1	-
Axis Bank -	924010011400637	121	-
Axis Bank A/C	922020058364425	3,14,196	1,82,229
Axis Bank A/C	910010048707207	46,63,463	44,99,985
Bank of Baroda A/c	360100011525	5,000	5,000
Canara Bank	95032010058129	1,82,996	77,79,503
Canara Bank	95032010058114	2,90,857	3,86,054
Canara Bank	95032010054140	16,538	16,303
State Bank Of India	35161193511	50,59,675	1,39,02,601
State Bank Of India	40280272011	2,68,523	1,32,802
<b>Sub Total</b>		<b>1,08,01,370</b>	<b>2,69,04,477</b>
<b>Grand Total</b>		<b>1,86,01,933</b>	<b>3,42,32,605</b>

**13. Direct Programme Cost**

Particulars	As on 31-03-2024	As on 31-03-2023
<b>Foreign</b>		
GENERAL - FC	24,968	36,982
GIVE FOUNDATION (FC)	11,04,627	2,06,543
HUMAN CAPABILITY FOUNDATION (FC)	1,45,942	64,568
INDIRA FOUNDATION (FC)	-	3,59,291
MISEREOR - FC	9,04,419	10,00,509
PAUL HAMLIN FOUNDATION (FC)	-	4,904
THE HOPE FOUNDATION - (FC)	6,55,986	6,29,039
TIDES FOUNDATION (FC)	-	15,000
<b>Subtotal (A)</b>	<b>28,35,942</b>	<b>23,16,836</b>
<b>Domestic</b>		
AZIM PREMJI PHILANTHROPIC INITIATIVES	18,39,644	22,81,868
General Fund	13,59,640	3,97,177
GIVE INDIA	3,72,920	4,58,690
MARIWALA HEALTH INITIATIVES	4,52,881	1,75,167
O.N.G.C	9,24,541	-
SHELTER FOR URBAN HOMELESS (MEN)	38,860	28,227
SHELTER FOR URBAN HOMELESS (WOMEN)	96,157	46,350
<b>Subtotal (B)</b>	<b>50,84,643</b>	<b>33,87,479</b>
<b>Grand Total</b>	<b>79,20,585</b>	<b>57,04,315</b>



For ISWAR SANKALPA

*Rabis Kumar Sarbani Dasgupta*

President

Secretary

For ISWAR SANKALPA

*S. Mukherjee*  
Treasurer

**14. Programme Related cost**

PARTICULARS	As on 31-03-2024	As on 31-03-2023
<b>Foreign</b>		
GreenGrants	2,59,572	5,76,330
<b>Domestic</b>		
SAMBANDHAN -MHI	5,65,942	4,09,626
AZIM PREMJI PHILANTHROPIC INITIATIVES	9,63,761	7,90,512
SHELTER FOR URBAN HOMELESS (MEN)	57,520	35,410
SHELTER FOR URBAN HOMELESS (WOMEN)	59,534	52,900
Subtotal	16,46,757	12,88,448
<b>Grand Total</b>	<b>19,06,329</b>	<b>18,64,778</b>

**15. Programme Support cost**

PARTICULARS	As on 31-03-2024	As on 31-03-2023
<b>Foreign</b>		
Misereor	2,37,388	2,21,068
PROJECT NAYADAUR - THF	39,057	40,247
Subtotal (A)	2,76,445	2,61,315
<b>Domestic</b>		
AZIM PREMJI PHILANTHROPIC INITIATIVES	88,652	1,66,430
ISWAR SANKALPA -GENERAL	84,958	2,75,809
SHELTER FOR URBAN HOMELESS (M)	22,808	16,496
SHELTER FOR URBAN HOMELESS (W)	22,833	13,104
Subtotal (B)	2,19,251	4,71,839
<b>Grand Total</b>	<b>4,95,696</b>	<b>7,33,154</b>

**16. Staff Salary & Others**

<b>STAFF SALARIES &amp; OTHER RELATED COST</b>		
PARTICULARS	As on 31-03-2024	As on 31-03-2023
<b>Foreign</b>		
HUMAN CAPABILITY FOUNDATION (FC)	39,44,959	33,77,401
INDIRA FOUNDATION (FC)		17,61,625
MISEREOR - FC	28,05,351	24,40,440
THE HOPE FOUNDATION - (FC)	20,98,168	18,87,987
Subtotal (A)	88,48,478	94,67,453
<b>Domestic</b>		
AZIM PREMJI PHILANTHROPIC INITIATIVES	54,15,505	42,47,755
MARIWALA HEALTH INITIATIVES	59,60,943	39,03,548
SHELTER FOR URBAN HOMELESS (MEN)	4,79,500	4,80,000
SHELTER FOR URBAN HOMELESS (WOMEN)	4,80,000	4,80,000
Subtotal (B)	1,23,35,948	91,11,303
<b>TOTAL</b>	<b>2,11,84,426</b>	<b>1,85,78,756</b>



For ISWAR SANKALPA  
 For ISWAR SANKALPA  
 Rasis Pane  
 President

For ISWAR SANKALPA  
 Sarbani Dasgupta  
 Secretary

For ISWAR SANKALPA  
 J. Mughal  
 Treasurer

**17. Overhead Cost**

PARTICULARS	As on 31-03-2024	As on 31-03-2023
<b>Foreign</b>		
HUMAN CAPABILITY FOUNDATION (FC)	3,14,074	2,53,694
INDIRA FOUNDATION (FC)		1,27,672
MISEREOR - FC	70,800	35,400
GENERAL - FC	10,414	38,830
GREEN GRANTS	5,000	
THE HOPE FOUNDATION - (FC)	5,000	5,000
Subtotal (A)	4,05,288	4,60,596
<b>Domestic</b>		
AZIM PREMJI PHILANTHROPIC INITIATIVES	10,000	66,832
MARIWALA HEALTH INITIATIVES	2,82,136	3,06,644
O.N.G.C	46,320	
GENERAL	8,85,619	5,77,131
Subtotal (B)	12,24,075	9,50,607
<b>Grand Total</b>	<b>16,29,363</b>	<b>14,11,203</b>

**18. Café Related Cost - Run by Beneficiary**

PARTICULARS	As on 31-03-2024	As on 31-03-2023
<b>Foreign</b>		
HUMAN CAPABILITY FOUNDATION (FC)	3,16,020	3,44,220
GENERAL - FC	8,22,850	-
INDIRA FOUNDATION	-	3,42,950
Subtotal (A)	11,38,870	6,87,170
<b>Domestic</b>		
GENERAL	27,59,007	17,50,858
MARIWALA HEALTH INITIATIVES	5,31,914	2,67,230
Subtotal (B)	32,90,921	20,18,088
<b>Grand Total</b>	<b>44,29,791</b>	<b>27,05,258</b>

**19. Vocational Expenses - Run by Beneficiary**

PARTICULARS	As on 31-03-2024	As on 31-03-2023
<b>Foreign</b>		
EMMAMAUS (FC)	3,05,454	-
HUMAN CAPABILITY FOUNDATION (FC)	1,52,405	1,52,978
INDIRA FOUNDATION (FC)	-	2,54,946
MISEREOR	3,24,750	2,90,000
Subtotal (A)	7,82,609	6,97,924
<b>Domestic</b>		
GENERAL	4,99,216	3,05,441
AZIM PREMJI PHILANTHROPIC INITIATIVES	4,01,320	3,95,004
MARIWALA HEALTH INITIATIVES	3,97,233	4,53,100
Subtotal (B)	12,97,769	11,53,545
<b>Grand Total</b>	<b>20,80,378</b>	<b>18,51,469</b>

For ISWAR SANKALPA

*[Signature]*  
Treasurer

For ISWAR SANKALPA

*[Signature]*  
Secretary

For ISWAR SANKALPA

*[Signature]*  
President



**20. NavaGram Agricultural Expenses - Run by beneficiary**

PARTICULARS	As on 31-03-2024	As on 31-03-2023
<b>Foreign</b>		
GENERAL - FC	500	-
HUMAN CAPABILITY FOUNDATION (FC)	1,33,675	2,03,360
MISEREOR (FC)	2,12,875	2,16,250
Subtotal (A)	3,47,050	4,19,610
<b>GENERAL</b>		
MARIWALA HEALTH INITIATIVES	16,167	47,120
Subtotal (B)	2,10,100	2,18,290
Subtotal (B)	2,26,267	2,65,410
<b>Grand Total</b>	<b>5,73,317</b>	<b>6,85,020</b>

**21. Donation Received**

Fund Type	As on 31-03-2024	As on 31-03-2023
Foreign	2,98,869	2,39,720
Domestic	12,46,683	28,06,295
<b>Total</b>	<b>15,45,552</b>	<b>30,46,015</b>

**22. Bank Interest**

Fund Type	Name of Bank	As on 31-03-2024	As on 31-03-2023
Foreign	Canara Bank	59,074	66,493
Domestic	Canara Bank	13,202	13,449
	Axis Bank	1,36,667	1,44,112
<b>Total Bank interest</b>		<b>2,08,943</b>	<b>2,24,054</b>

For ISWAR SANKALPA

*[Signature]*  
Treasurer

For ISWAR SANKALPA

*[Signature]*  
Secretary



For ISWAR SANKALPA

*[Signature]*  
President

**ISWAR SANKALPA**  
**SCHEDULES AND ANNEXTURES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AND**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2023-24**

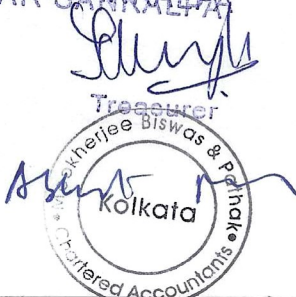
Significant accounting policies:-

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 Double Entry Cash Basis 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. Rate of Depreciation has been provided on WDV method mentioned as per Income Tax Act, 1961.
6. Grant in Aid has been accounted for in concurrence with the guidelines forward in case of Government grant.
7. Separate Balance Sheets have been prepared for Programmes required 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 and recognised in Income & Expenditure Account as income in proportionate to depreciation for the same.
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. 36583183 is utilized on revenue account and is recognised as income.
12. The grant utilized to the extent of Capital Expenditure of Rs 3058891 for acquisition of Fixed Assets out of Grant in Aid received has been transferred to Fixed Assets Reserve.
13. An amount of Rs. 1137540 current year depreciation on wdv of assets acquired out of grant fund has been written back to Revenue Account in accordance with Accounting Standard 12 'Accounting for Government Grants' issued by ICAI.
14. During the year General donation has been received of Rs. 1545552, out of these Rs. 298869 is foreign donation.
15. During the year Internship has been received from Students of Rs. 19500.
16. During the year total Grant In aid has been received of Rs. 31993674, out of these Rs. 15750213 is foreign grant.
17. As per terms of the Funding Agencies as in case of Sambandhan- M.H.I, HCF, & IF, Nayadaur - THF, Sampoorna - Misereor 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 of Rs. 151691 and Bank charges amounting to Rs 82934 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. Amount of Rs. 8274 is recognised as Bad Debt during Current year which was recognised as Advance against Construction (Kashipur) in the Previous year Balance Sheet.
20. During our physical verification of assets, we found some assets having opening WDV of Rs. 47905 is of no use. In General meeting dated 12-03-2024 it was decided to discontinue all of these Charging 100% depreciation. The depreciation amount was included in total accumulated depreciation account. Above mentioned assets are sold at scrap value of Rs. 7176 and recognised in the Income & Expenditure account as sale of Scrap Sale.
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 7052880 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



For ISWAR SANKALPA  
Prabir Pame  
President

For ISWAR SANKALPA

Sarbari Dasgupta  
Secretary

22. As regards conflicting interest, during the year an aggregate amount of Rs. 3418280 is paid to the members and their relatives as salary and consultation fee.

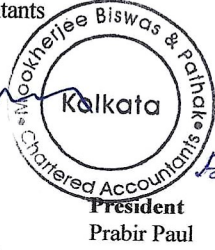
23. During the year Iswar Sankalpa has spent in aggregate Rs 5981651 for administrative expenses.

24. During the year Iswar Sankalpa Received a Corpus Grant Of Rs. 20 Crores, these whole amount was Kept in Bank as fixed deposits and amount of Interest received from these deposit will be utilised in funding projects as per funder instruction.

25. Regrouping & Rearrangement done where as necessary.

For Mookherjee Biswas & Pathak  
Chartered Accountants  
FRN. 301138E

*Abhijit Pathak*  
(Abhijit Pathak)  
Partner  
MRN 052434  
Kolkata,  
Date: 20-08-2024



*Prabir Paul*  
President  
Prabir Paul

For ISWAR SANKALPA

For ISWAR SANKALPA

*Sarbani Das Roy*

Secretary

President  
Secretary  
Sarbani Das Roy

For ISWAR SANKALPA

*Srikumar Mukherjee*  
Treasurer

Treasurer  
Srikumar Mukherjee