



Gautam Basu & Co.

Chartered Accountants

Gautam Basu M.Com., F.C.A.

Kedar Nath Mukhopadhyay

B.Com (Hons.) A.C.A., MBA (Finance), F.C.M.A., P.G.D.P.M.

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6-B, Sevak Baidya Street

Kolkata - 700029

AUDITORS' REPORT

We report that we have examined the Balance Sheet of KOLKATA SANVED, (FOREIGN CONTRIBUTION) Registered office at 100/76, Jessore Road, Bhagabati Park, DumDum, Kolkata-700074, and City & Correspondence Office: at Poulami Apartment, Flat -2C, 23-B, JATIN BAGCHI ROAD; KOLKATA - 700 029, as at 31st. March, 2024 and the Income & Expenditure Account and the Receipts & Payments Account for the year ended as on that date, all annexed hereto. These financial statements are the responsibility (both Foreign Contribution) of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also include assuring the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, proper books of account have been kept by the Society so far as appears from our examination of those books. The Balance Sheet, the Income & Expenditure Account and the Receipts & Payments Account dealt with by this report are in agreement with the Books of Account.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.

In our opinion and to the best of our information and explanations given to us, the said accounts give a true and fair view :

- a. in the case of the Balance Sheet of the state of affairs of the above named Institution for their Foreign Contribution Account as at 31st. March, 2024; and
- b. in the case of the Income & Expenditure Account, of the excess of Income over Expenditure for their Foreign Contribution Account for the year ended as on that date.

For GAUTAM BASU & CO.

Chartered Accountants

FIRM REGISTRATION No. : 313010E

(GAUTAM BASU)

Partner

Membership No. 050924

UDIN - 24050924BKASOB9357



Place : Kolkata

Date : 21 st. November, 2024

KOLKATA SANVED

Regd. Off. : 100/76, JESSORE ROAD, BHAGABATI PARK, DUMDUM, KOLKATA-700 074

City & Correspondence Off. : Poulami Apartment, Flat 2C , 23 B Jatin Bagchi Road, Kolkata - 700029

BALANCE SHEET AS AT 31ST MARCH, 2024 (FOREIGN CONTRIBUTION)

LIABILITIES	Amount (Rs.)	Amount (Rs.)	ASSETS	Amount (Rs.)	Amount (Rs.)
Foreign Fund			Fixed Assets		4,17,237.00
Balance as per last Account	32,47,992.92		(As per Annexure - A)		
Add: Surplus/ (Deficit)	<u>2,54,844.55</u>	35,02,837.47	Investments :		
Capital Grant			As per last Account	-	
As per last Account		25,87,516.00	Add : Addition during the year	14,23,957.00	
			Less : Matured during the year	<u>-</u>	14,23,957.00
Designated Fund			Current Assets		
(As per Annexure - C)		9,05,462.00	T.D.S.	3,20,658.00	
Gratuity Fund			Advance Against Programme	<u>7,275.00</u>	3,27,933.00
(As per Annexure - D)		14,58,462.00	Closing Cash & Bank Balances		
Current Liabilities			Cash in Hand (F.C)	49,934.52	
Grant Received in Advance		1,14,31,800.26	State Bank of India (40070280305)	2,56,163.50	
(As per Annexure - B)			Axis Bank (922010054072354)	1,71,23,635.50	
Liabilities for Expenses		20,000.00	Indian Bank (A/c No.6860471932)	<u>3,07,217.21</u>	1,77,36,950.73
		<u>1,99,06,077.73</u>			<u>1,99,06,077.73</u>

Place : Kolkata

Date : 21 st. November, 2024

As Per Our Report Annexed
for GAUTAM BASU & CO.
Chartered Accountants
Firm Registration No. : 313010E



(GAUTAM BASU)

Partner

Membership No. : 050924

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Kolkata Sanved

Sohini Chakraborty

Secretary

KOLKATA SANVED

Regd. Off. : 100/76, JESSORE ROAD, BHAGABATI PARK, DUMDUM, KOLKATA-700 074

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INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024 (FOREIGN CONTRIBUTION)

EXPENDITURE	Amount (Rs.)	Amount (Rs.)	INCOME	Amount (Rs.)	Amount (Rs.)
To Human Capability Foundation		38,64,442.00	By Grant Account		
Program cost	35,57,322.00		Received During the year	1,78,22,945.44	
Program support cost	53,937.00		Add : Grant received in 2022-23 for 2023-24	90,53,177.00	
Administrative Expenses	2,53,183.00			2,68,76,122.44	
		7,23,665.00	Less : Grant receivable for 2022-2023	-	
" We Trust			Less : Grant received in 2023-24 for 2024-25	1,14,31,800.26	1,54,44,322.18
Admin cost	1,06,584.00				
Programme Cost	6,17,081.00		" Interest Received		6,20,479.00
			Interest from FD/SB Bank A/C.		
" World First For Training & Reasearch		8,72,748.88	" Program & Staff Dev. Fund availed for		12,27,469.00
Global Education Trust,			utilisation		
Admin Cost	17,973.88				
Personel	8,45,925.00				
Programme Cost	8,850.00				
		29,07,287.00			
" Charities Aid Foundation of America					
Program cost	19,10,452.00				
Program salary	6,78,853.00				
Organisation capacity building	1,26,479.00				
Flexible program cost	1,91,503.00				
		5,30,483.00			
" HOPE WELL Fund					
Program Cost	3,78,885.00				
Admin Cost	1,51,598.00				
" Dream Project - HCF		1,17,923.98			
Implementation	1,15,743.00				
Bank Charges	2,180.98				
		7,49,041.09			
" General (FC)					
Program Cost	22,655.00				
Program Support Salary	6,57,058.00				
Administrative Cost	69,328.09				
		29,46,290.68			
" Empower					
Administrative Cost	4,33,340.00				
Programe Cost	11,33,295.68				
Salaries	13,79,655.00				
		28,40,012.00			
" AWO International					
Training and Advisory Measure	18,42,220.00				
Personnel & Infrastructure	9,15,845.00				
Preparation/Support/Evaluation	81,947.00				
		12,27,469.00			
DESIGNATED FUND (Annexure C)					
Program Cost	44,995.00				
Program Salary	8,62,474.00				
Admin Salary	3,20,000.00				
		2,58,063.00			
" Depreciation					
" Surplus (Excess of Income over Expenditure)		2,54,844.55			
		1,72,92,270.18			1,72,92,270.18

Place : Kolkata

Date : 21 st. November, 2024

Kolkata Sanved

Sohini Chakraborty
Secretary

As Per Our Report Annexed
for GAUTAM BASU & CO.
Chartered Accountants
Firm Registration No. : 313010E



(GAUTAM BASU)
Partner

Membership No. : 050924

UDIN - 24050924BKASOB9357

KOLKATA SANVED

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City & Correspondence Off. : Poulami Apartment, Flat 2C , 23 B Jatin Bagchi Road, Kolkata - 700029

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024 (FOREIGN CONTRIBUTION)

RECEIPTS	Amount (Rs.)	Amount (Rs.)	PAYMENTS	Amount (Rs.)	Amount (Rs.)
Opening Balances :			Human Capability Foundation		38,64,442.00
Cash in Hand	59,385.52		Program cost	35,57,322.00	
State Bank of India (40070280305)	34,77,990.40		Program support cost	53,937.00	
Axis Bank (922010054072354)	1,40,02,630.00	1,75,40,005.92	Administrative Expenses	2,53,183.00	
					7,23,665.00
Grant Account :		1,78,22,945.44	We Trust		
Human Capability Foundation	41,94,159.00		Admin cost	1,06,584.00	
World First For Training & Reasearch Global Education Trust,	25,58,213.00		Programme Cost	6,17,081.00	
Hopewell Fund	20,43,500.00				8,72,748.88
Blossmy	4,89,096.00		World First For Training & Reasearch Global Education Trust,		
Charities Aid Foundation of America	41,64,248.50		Admin Cost	17,973.88	
AWO International for SFF project	31,48,629.21		Personel	8,45,925.00	
Human Capability Foundation - Dream Project	10,61,012.00		Programme Cost	8,850.00	
Bright Funds	1,64,087.73				29,07,287.00
Interest Received			Charities Aid Foundation of America		
Interest from FD/SB Bank A/C.		5,76,762.00	Program cost	19,10,452.00	
			Program salary	6,78,853.00	
			Organisation capacity building	1,26,479.00	
			Flexible program cost	1,91,503.00	
					5,30,483.00
Gratuity		1,84,612.00	HOPE WELL Fund		
			Program Cost	3,78,885.00	
			Admin Cost	1,51,598.00	
					1,17,923.98
			Dream Project - HCF		
			Implementation	1,15,743.00	
			Bank Charges	2,180.98	
					7,49,041.09
			General (FC)		
			Program Cost	22,655.00	
			Program Support Salary	6,57,058.00	
			Administrative Cost	69,328.09	
					29,26,290.68
			Empower		
			Administrative Cost	4,13,340.00	
			Programe Cost	11,33,295.68	
			Salaries	13,79,655.00	
					28,40,012.00
			AWO International		
			Training and Advisory Measure	18,42,220.00	
			Personnel & Infrastructure	9,15,845.00	
			Preparation/Support/Evaluation	81,947.00	
					12,27,469.00
			DESIGNATED FUND (Annexture C)		
			Program Cost	44,995.00	
			Program Salary	8,62,474.00	
			Admin Salary	3,20,000.00	
					2,43,400.00
			Fixed Assets	2,43,400.00	
			Fixed Deposits	13,84,612.00	13,84,612.00
			Closing Cash & Bank Balances		
			Cash in Hand	49,934.52	
			State Bank of India (40070280305)	2,56,163.50	
			Axis Bank (922010054072354)	1,71,23,635.50	
			Indian Bank (A/c No.6860471932)	3,07,217.21	1,77,36,950.73
					3,61,24,325.36
		3,61,24,325.36			

Place : Kolkata
Date : 21 st. November, 2024

Kolkata Sanved

Sohini Chakraborty

Secretary



As Per Our Report Annexed
for GAUTAM BASU & CO.
Chartered Accountants
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Notes on Accounts for the year 2023 - 2024 :

1. **Basis of Accounting :-**

Mercantile Basis of Accounting is being followed by KOLKATA SANVED.

2. **The Depreciation on fixed assets: -**

The depreciation on fixed Assets during the year 2023-2024 has been charged to the Income & Expenditure Account & Method of calculation of depreciation is reducing Balancing Method. During the year some assets which could not be no more usable, has been written off and accounted for accordingly.

3. **Accounting treatment of Different Grants**

a) The utilized portion of the Grants to meet up the revenue expenses of the projects is only treated as the current year's Income.

b) Unspent Grant amounts of the different projects stated under the head restricted fund and the same amount is in Cash/ Bank or as Advance under the concerned project heads.

During the course of our audit, we have come to know that no Legal Notices have been received by the Society.

Date: 21 st. November, 2024
Place: Kolkata



For GAUTAM BASU & CO
Chartered Accountants

GAUTAM BASU
(Partner)

M. No. : 050924

FRN : 313010E

UDIN: 24050924BKASOB9357

Kolkata Sanved

Sohini Chakraborty

Secretary

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2024 (FOREIGN CONTRIBUTION)

PARTICULARS	W.D.V. as on 01.04.2023	Addition during the year with in 30.09.2023	Addition during the year after 30.09.2023	Sale/Exchange During the Year	TOTAL (Consolidated)	Rate of Dep.	Depreciation / W/Off during the year	W.D.V. as on 31.03.2024
Furniture & Fixture	30,552.00				30,552.00	10.00	3,055.00	27,497.00
Office Equipment	25,181.00				25,181.00	15.00	3,777.00	21,404.00
Computer	1,07,082.00	1,24,900.00	1,18,500.00		3,50,482.00	40.00	1,16,492.00	2,33,990.00
Bed & Beddings	1,001.00				1,001.00	10.00	100.00	901.00
Utensils	358.00				358.00	10.00	35.00	323.00
Projector with Screen	83,103.00				83,103.00	15.00	83,103.00	-
Motor Vehicle	1,56,614.00				1,56,614.00	15.00	23,492.00	1,33,122.00
Webcam	28,009.00				28,009.00	15.00	28,009.00	-
TOTAL	4,31,900.00	1,24,900.00	1,18,500.00	-	6,75,300.00	130.00	2,58,063.00	4,17,237.00

Kolkata Sanved

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Annexure - B

STATEMENT OF GRANT ACCOUNT FOR THE YEAE ENDED 31ST MARCH, 2024 (FOREIGN CONTRIBUTION)

SL. NO	NAME OF DONORS	Grant receivable as on 01.04.2023	Grant Received in Advance as on 01.04.2023	Grant Received during the year (2023-2024)	Capital Grant Received during the year	Grant Refund During the year (2023-2024)	Grant received in advance as on 31.03.2024	Net Grant for the year 2023-2024
1	Human Capability Foundation		25,19,365.00	41,94,159.00			27,90,682.00	39,22,842.00
2	World First For Training & Reasearch Global Education Trust			25,58,213.00			16,18,964.12	9,39,248.88
3	Hopewell Fund			20,43,500.00			15,13,017.00	5,30,483.00
4	WE TRUST		7,29,150.00				5,485.00	7,23,665.00
5	Blossmy		1,01,139.00	4,89,096.00			2,14,820.36	3,75,414.64
6	Charities Aid Foundation of America		26,76,507.00	41,64,248.50			38,14,968.50	30,25,787.00
7	Empower		30,27,016.00				80,725.32	29,46,290.68
8	AWO International for SFF project			31,48,629.21			3,08,617.21	28,40,012.00
9	Human Capability Foundation - Dream Project			10,61,012.00			9,43,088.02	1,17,923.98
10	Bright Funds			1,64,087.73			1,41,432.73	22,655.00
	TOTAL		90,53,177.00	1,78,22,945.44			1,14,31,800.26	1,54,44,322.18



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KOLKATA-700074

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23 B Jatin Bagchi Road, Kolkata - 700029

Annexure - C

SCHEDULE OF DESIGNATED FUND

Particulars	Amount (Rs.) (FC)	Consolidated Amount (Rs.)
<u>DESIGNATED FUND :</u>		
<u>A. Program & Staff Development Fund</u>		
Opening Balance	21,32,931.00	
Less : Availed for utilisation.	12,27,469.00	
TOTAL	9,05,462.00	9,05,462.00

GRATUITY FUND

Annexure - D

Particulars	Amount (Rs.) (FC)	Consolidated Amount (Rs.)
<u>GRATUITY FUND</u>		
Opening Balance	12,73,850.00	
Add : Addition During the year	1,84,612.00	
	14,58,462.00	14,58,462.00

Kolkata Sanved
Sohini Chakraborty
Secretary

