



**Bhattacharyya Roy Chaudhuri & Associates**  
CHARTERED ACCOUNTANTS

36 Strand Road  
First Floor, Room No 13  
Kolkata 700 001.

PHONE 033 22434920/9331004832  
Email: brassociates12@gmail.com  
broychaudhuri@gmail.com

**INDEPENDENT AUDITORS' REPORT**

**Report on the Financial Statements**

We have audited the accompanying financial statements of Calcutta Rescue - a society registered with the Registrar of Societies, West Bengal vide no S/67495/91-92 and having its registered office at 10, Nilmoni Mitra Street, Kolkata - 700 006, which comprise of the balance sheet as at 31<sup>st</sup> March, 2018, the annexed Income & Expenditure Account for the year ended on the 31<sup>st</sup> March, 2018 and the Receipts & Payments Account for the said year and also the supporting schedules and notes thereon.

**Management's Responsibility for the Financial Statements**

The Governing Council of the society is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance and cash flows of the society in accordance with the accounting principles generally accepted in India including the relevant accounting standards. This responsibility also includes the maintenance of adequate accounting records for safeguarding the assets of the society and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## Opinion

In our opinion and to the best of our information and according to the explanations given to us and subject to our below noted comments under "D", the said accounts together with the notes thereon give a true and fair view-

- a) in the case of the balance sheet, of the state of affairs of the society as at 31<sup>st</sup> March, 2018.
- b) in the case of Income & Expenditure Account, of the excess of Expenditure over Income of the society for the year ended on 31<sup>st</sup> March, 2018.
- c) in the case of Receipts & Payments account, of the summary of cash and bank transactions of the society for the year ended on 31<sup>st</sup> March, 2018.

We further report that:

- A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- B. In our opinion the organization has maintained proper books of account so far as appears from our examination of those books.
- C. The Balance Sheet, the Income & Expenditure Account and the Receipts and Payments account dealt with in this Report are in agreement with the books of account.
- D. Employees State Insurance Corporation (ESIC) has made a demand for Rs. 14,26,966/- as arrear contribution for the period from 01.04.2010 to 31.03.2013; upon confirmation of the demand by the Appellate Authority of ESIC, the organization has preferred an appeal before the Employees' Insurance Court. The said demand amount has not been recognized as a liability in the books and the part payment of Rs. 3,56,742/- made to ESIC against the said demand has been treated as Advance to ESIC.



Place: Kolkata  
Date : 03<sup>rd</sup> August, 2018

For Bhattacharyya Roychaudhuri & Associates  
Chartered Accountants  
FRN 316072E

  
(CA. Nikhiles Roychaudhuri)  
Partner  
Membership 52323

## CALCUTTA RESCUE BALANCE SHEET AS AT 31ST MARCH, 2018

Previous Year (2016-2017)	Liabilities	Current Year (2017-2018)		Previous Year (2016-2017)	Assets	Current Year (2017-2018)	
Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
	<u>Fund Account</u> (Schedule - 9)			11,451,650	<u>Fixed Assets :</u> (As per Schedule-1)		11,870,871
36,974,571	General Fund	31,310,534			<u>Investment :</u> (As per Schedule-2)		47,544,512
19,622,731	Building Fund	16,838,209		50,125,742			
18,485,821	Specific Fund	17,425,777			<u>Current Assets, Loans &amp; Advances:</u>		
	<u>Current Liabilities &amp; Provisions :</u>				<u>Current Assets:</u>		
	<u>Current Liabilities :</u>				Inventory (Schedule - 3)	2,042,513	
1,965,499	(Schedule - 10)	2,610,537.00		1,948,251	Sundry Debtors (Schedule - 4)	49,294	
2,597,745	<u>Provision For Leave Encumbrance</u> (Schedule - 11)	2,887,712.00		341,262	Cash & Bank Balance (Schedule - 5)		
	<u>Notes on Accounts :</u> (Schedule - 12)			372,702	Cash in Hand (Certified by Management)	242,511	
				5,504,723	Cash at Bank: (With Scheduled banks)	5,252,024	7,566,342
				1,976,097	<u>Other Assets :</u> (Schedule - 6)		1,625,623
				757,364	<u>Loans &amp; Advances:</u> (Schedule - 7)		
				171,645	Advances	1,147,228	
				846,154	Prepaid Expenses	167,504	
					Tax Deducted At Source (Receivable)	779,912	2,094,644
				150,777	<u>Deposits :</u> (Schedule - 8)		150,777
<b>73,646,367</b>		<b>70,872,769</b>		<b>73,646,367</b>			<b>70,872,769</b>

In terms of our separate report of even date.  
For Bhattacharyya Roy Choudhuri & Associates  
Chartered Accountants

F.R.N. - 316072E

(C. A. Nikhiles Roychoudhuri)  
PARTNER  
Membership No. 052323

(Dr. Jack Preger)  
Hon' Chairperson

(Soumitra Bose)  
Hon' Secretary

(Shomir Choudhuri)  
Hon' Treasurer

(Jaydeep Chakraborty)  
Chief Executive Officer

(Ruby Sen)  
Finance Manager



Kolkata,  
03.08.2018

## CALCUTTA RESCUE

### INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

Previous Year 2016-17	Previous Year 2016-17	Expenditure	Current Year 2017-18	Current Year 2017-18	Previous Year 2016-17	Income	Current Year 2017-18	Current Year 2017-18
Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
		<u>MEDICAL EXPENSES</u>				By Income From Donation		
		To Medicine Consumption			4,696,709	Local Donation	7,291,870	
	1,242,835	Opening Stock	1,041,258		50,547,024	Foreign Donation	48,475,389	55,767,259
	<u>9,214,445</u>	Add: Purchase	<u>11,374,701</u>			(Annexure - J)		
	10,457,280		12,415,959					
9,416,022	<u>1,041,258</u>	Less: Closing Stock	<u>1,158,290</u>	11,257,669	260,700	By Donation in Kind		272,160
16,661		To Damaged Medicine Written-Off		1,517	85,162	By Miscellaneous Income		62,796
1,031,266		To Clinical Investigation		1,255,697	731,120	By Sale of Handicrafts		654,257
238,380		To Bandages & Other Dressing Materials		220,275	512,369	By Sale of Handloom Cloth		130,836
11,374		To Health Education/Awareness Camp		136,365	4,914,501	By Interest Received		3,515,782
1,488,738		To Hospital Operation & Other Charges		1,541,776	33,559	By Profit on Sale of Assets		3,988
		<u>MISCELLANEOUS BENEFIT TO PT./CHILD</u>			30,850	By Grant Received		314,408
		To Clothing & Linen Consumption						
	11,440	Opening Stock	-					
	<u>128,633</u>	Add: Purchase	<u>289,644</u>					
	140,073		289,644					
140,073	<u>-</u>	Less: Closing Stock	<u>-</u>	289,644				
		To Nutritional Consumption						
	123,097	Opening Stock	182,923					
	<u>6,118,111</u>	Add: Purchase	<u>6,420,193</u>					
	6,241,208		6,603,116					
6,058,285	<u>182,923</u>	Less: Closing Stock	<u>153,501</u>	6,449,615				
		To Other Care Consumption						
	68,345	Opening Stock	52,617					
	<u>905,786</u>	Add: Purchase (Note No. 2)	<u>1,280,253</u>					
	974,131		1,332,870					
921,514	<u>52,617</u>	Less: Closing Stock	<u>76,669</u>	1,256,201				
1,791,052		To School Fees and Boarding Fees		2,410,218				
216,294		To School Books		202,650				
124,949		To School Uniform		111,064				
229,202		To Cultural Programs		241,043				
		To School Stationery Consumption						
	50,025	Opening Stock	49,780					
	<u>67,576</u>	Add: Expenses during the year	<u>97,286</u>					
	117,601		147,066					
67,821	<u>49,780</u>	Less: Closing Stock	<u>64,533</u>	82,533				
		To Raw Materials Consumption						
	126,265	Opening Stock	124,814					
	<u>470,563</u>	Add: Purchase (Note No. 3)	<u>119,065</u>					
	596,828		243,879					
472,014	<u>124,814</u>	Less: Closing Stock	<u>87,273</u>	156,606				



JP

## CALCUTTA RESCUE

### INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018

Previous Year 2016-17	Previous Year 2016-17	Expenditure	Current Year 2017-18	Current Year 2017-18	Previous Year 2016-17	Income	Current Year 2017-18	Current Year 2017-18
Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
22,223,645		Balance B/F		25,612,873	61,811,994	Balance B/F		60,721,486
51,298		To Excursion & Sports	35,397					
		To Children Escorts & Cook	1,014,885					
14,476		To Training Expenses (Beneficiary)	10,197					
176,299		To Stipend & Exgratia for Trainee	41,508					
413,865		To Patient Benefit Money	421,393					
22,350		To Patient House Rent	24,100	1,547,480				
		<u>LOGISTICS AND COMMUNICATION</u>						
358,607		To Transportation (Pt/Child/Trainee)	433,930					
358,751		To Transportation (Staff)	335,960					
327,244		To Vehicle Fuel	401,176					
290,459		To Vehicle Hire Charges	293,759					
151,167		To Spares & Repairs	355,173	1,819,998				
		<u>UNIT OVERHEADS</u>						
		<u>To Project Maintenance Materials Consumption</u>						
	27,629	Opening Stock	10,861					
	1,440,590	Add. Purchase (Note No. 4)	1,427,340					
	1,468,219		1,438,201					
1,457,358	10,861	Less: Closing Stock	22,355	1,415,846				
		<u>To Handicrafts Goods</u>						
	336,879	Opening Stock	442,852					
(105,973)	442,852	Less: Closing Stock	418,061	24,791				
164,994		To Porters, Packing & Carriage	170,489					
142,115		To Repairs & Maintenance	866,330					
959,870		To Rent	1,053,481					
30,656		To Fuel for Generator	36,774					
341,238		To Electric Charges	320,932					
85,867		To Rates, Taxes	62,750					
100,292		To Insurance Premium	99,898	2,610,654				
		<u>PERSONNEL</u>						
22,258,332		To Staff Salaries	23,708,885					
1,278,154		To Provident Fund	1,455,815					
763,405		To Exgratia	935,501					
31,882		To Fooding & Lodging	20,844					
526,591		To Lunch, Tea and Tiffin	409,124					
5,430		To Training Expenses (Staff)	6,597					
106,349		To P.F. Administration Charges	86,181					
50,542		To E D L I Expenses	52,948					
551,233		To E S I C (Employer)	650,786					
137,665		To Lunch Allowance	610,203					
1,639,295		To Gratuity	897,937					
360,797		To Leave Encashment	754,819	29,589,640				



AC  
 JP  
 RS  
 TD

**CALCUTTA RESCUE**  
**INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2018**

Previous Year 2016-17	Previous Year 2016-17	Expenditure	Current Year 2017-18	Current Year 2017-18	Previous Year 2016-17	Income	Current Year 2017-18	Current Year 2017-18
Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
55,274,253		Balance B/F		62,621,282	61,811,994	Balance B/F		60,721,486
		<u>ADMINISTRATION</u>						
41,000		To Statutory Audit Fees		51,820				
92,000		To Internal Audit Fees		123,900				
		To Printing & Stationery						
	24,159	Opening Stock	43,144					
	<u>155,432</u>	Add: Purchase	<u>178,093</u>					
	179,591		221,237					
136,447	<u>43,144</u>	Less: Closing Stock	<u>49,872</u>	171,365				
22,193		To Bank Charges	37,760					
45,479		To Computer Maintenance	28,838					
71,001		To Computer Peripherals	59,346					
670,894		To Depreciation	775,532					
230,906		To Conference Costs	-					
113,684		To Postage & Telegraph	124,099					
75,360		To Internet, Broadband, Domain & Hosting Charges	85,428					
607,126		To Security Guard Charges	695,882					
223,010		To Fund Raising Activity	127,461					
7		To Loss on Sale of Assets	-					
13,000		To Legal Expenses	3,000					
116,708		To Repayment of Undisbursed Grant (14-15)	-					
120,104		To Advertisement & Publicity	56,615					
49,400		To Professional Fees	21,950					
770		To Books Journal & Magazine	-					
-		To Sundry Debtors Written-Off	18,411					
10,529		To Sundry Expenses	20,694	2,055,016				
3,898,123		<b>To Excess of Income over Expenditure</b>				<b>To Excess of Expenditure over Income</b>		4,301,897
<b>61,811,994</b>				<b>65,023,383</b>	<b>61,811,994</b>			<b>65,023,383</b>



In terms of our separate report of even date.  
For Bhattacharyya Roychaudhuri & Associates  
Chartered Accountants  
F R N - 316072E

*(Signature)*  
(C. A. Nikhiles Roychoudhuri)  
PARTNER  
Membership No. 052323

*(Signature)*  
Jack Preger  
(Dr. Jack Preger)  
Hon' Chairperson

*(Signature)*  
(Soumitra Bose)  
Hon' Secretary

*(Signature)*  
(Shomir Choudhuri)  
Hon' Treasurer

*(Signature)*  
(Jaydeep Chakraborty)  
Chief Executive Officer

*(Signature)*  
(Ruby Sen)  
Finance Manager

## CALCUTTA RESCUE

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018							
RECEIPTS	FOREIGN	LOCAL	TOTAL	PAYMENTS	FOREIGN	LOCAL	TOTAL
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>To Opening Balance</b>				By Advertisement & Publicity	56,615.00		56,615.00
Cash in hand (As per Schedule - 5)	255,972	116,730	372,702	By Audit Fees	54,820		54,820
Cash at bank (As per Schedule - 5)	3,468,351	2,036,372	5,504,723	By Bandages & Other Dressing Materials	133,098	87,176	220,274
To Fixed Deposit Encashed	78,255,411	6,900,000	85,155,411	By Bank Charges	26,114	11,646	37,760
To Donation	48,475,389	7,291,870	55,767,259	By Clinical Investigation	1,116,130	160,290	1,276,420
To Grant Received	313,015	1,393	314,408	By Clothing & Linen	188,843	100,801	289,644
To Miscellaneous Income	0	62,660	62,660	By Computer Maintenance	22,919	5,919	28,838
To Realisation From Handicraft		927,814	927,814	By Computer Peripherals	56,917	2,429	59,346
To Interest Received	3,070,585	426,798	3,497,383	By Children Escorts & Cook	988,439	21,476	1,009,915
To Profession Tax	1,190		1,190	By Cultural Programme	197,541	32,800	230,341
To Sale of Handloom Cloth		130,836	130,836	By E D L I Expenses	52,650		52,650
To Security Deposit	18,000	2,000	20,000	By Educational Stationery Expenses	45,061	52,225	97,286
To Tax Deducted at Source (Receivab	160,180	84,935	245,115	By Excursion & Sports	28,157	7,240	35,397
To Employees' P.F. Contribution	10,223		10,223	By Electricity Charges	304,515	11,157	315,672
To Goods & Service Tax (GST)		39,414	39,414	By E S I C	646,627		646,627
				By Exgratia	915,064	20,437	935,501
				By Fooding & Lodging	40,074		40,074
				By Fuel	401,176		401,176
				By Fuel for Generator	36,774		36,774
				By Fund Raising Activity	111,182	16,279	127,461
				By Furniture & Fixture	69,333	106,168	175,501
				By Gratuity	1,094,000		1,094,000
				By Goods & Service Tax (GST)	39,414		39,414
				By Health Education / Awareness Camp	136,364		136,364
				By Hospital, Operation & Other Charges	1,525,373		1,525,373
				By Internal Audit Fees	105,600		105,600
				By Insurance Premium	103,470	14,034	117,504
				By Internet, Broadband & Other Charges	85,428		85,428
				By Investment in Fixed Deposit	69,995,560	7,278,621	77,274,181
				By Investment in 8 % Govt. Bonds	5,300,000		5,300,000
				By Leave Encashment	432,277		432,277
				By Legal Expenses	3,000		3,000
				By Loans & Advance	210,618	209,546	420,164
				By Lunch Allowance	524,523	52,940	577,463
				By Lunch, Tea and Tiffin	392,150	46,094	438,244
				By Medication	8,308,140	2,353,952	10,662,092
				By Nutritional Expenditure	4,348,528	2,040,456	6,388,984
				By Other Care Expenditure	93,115	642,178	735,293
				By Office Equipment	328,990	75,930	404,920
				By P.F. Administration Charges	89,444		89,444
				By Patient Benefit Money	421,393		421,393



JP

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*

*[Handwritten signature]*



## SCHEDULE FOR FIXED ASSETS (SCHEDULE VI)

Gross Block					DEPRECIATION				NET BLOCK		
Sl.No.	Particulars	as at 31.03.17	Additions	Deductions	Total	Upto 31.03.17	For the Year	Withdrawal	Upto 31.03.18	As at 31.03.18	As at 31.03.17
					as at 31-03-18						
1	Building	2,001,001	-	-	2,001,001	1,645,130	35,587		1,680,717	320,284	355,871
2	Furniture & Fixture	1,380,289	175,501	-	1,555,790	886,379	66,772		953,151	602,639	493,910
3	Office Equipment	2,481,031	422,020	182,250	2,720,801	2,157,188	264,539	182,238	2,239,489	481,312	323,843
4	Plant & Machinery	254,140	3,950	-	258,090	231,561	3,979		235,540	22,550	22,579
5	Vehicle	5,335,189	-	-	5,335,189	2,636,876	404,655		3,041,531	2,293,658	2,698,313
	<b>Total</b>	<b>11,451,650</b>	<b>601,471</b>	<b>182,250</b>	<b>11,870,871</b>	<b>7,557,134</b>	<b>775,532</b>	<b>182,238</b>	<b>8,150,428</b>	<b>3,720,443</b>	<b>3,894,516</b>
	<b>Previous Year (2016-17)</b>	<b>10,125,196</b>	<b>1,790,154</b>	<b>463,700</b>	<b>11,451,650</b>	<b>7,346,492</b>	<b>670,894</b>	<b>460,252</b>	<b>7,557,134</b>	<b>3,894,516</b>	<b>2,778,704</b>



JP Bose  


Ran  
 ALD

DETAILS OF INVESTMENT

Previous Year (2016-2017)			Particulars	Current Year (2017-2018)		
Total Amount (Rs.)	Local Account Amount (Rs.)	Foreign Account Amount (Rs.)		Foreign Account Amount (Rs.)	Local Account Amount (Rs.)	Total Amount (Rs.)
16,130,000	5,000,000	11,130,000	Standard Chartered Bank (F/D) A/c	4,330,000	5,200,000	9,530,000
25,345,246	1,900,000	23,445,246	State Bank Of India (F/D)	25,376,484	2,078,621	27,455,105
			<u>Depreciation Fund Account:-</u>			
			S B I (8% Govt. Bonds)	5,300,000		5,300,000
6,020,496	-	6,020,496	Standard Chartered Bank (F/D) A/c	2,729,407	-	2,729,407
			<u>Leave Encashment Fund A/C:-</u>			
2,630,000	-	2,630,000	Standard Chartered Bank (F/D) A/c	2,530,000	-	2,530,000
<b>50,125,742</b>	<b>6,900,000</b>	<b>43,225,742</b>	<b>Total</b>	<b>40,265,891</b>	<b>7,278,621</b>	<b>47,544,512</b>



JP A.C. Rdm  
S. S. tld

**STATEMENT OF CLOSING INVENTORY**

Previous Year (2016 - 2017)	Unit	Current Year (2017 - 2018)			
		Medicine	Benefit	Raw Materials & Finished goods	Total
525,992	Main Store	579,496	201,201	-	780,697
326,347	Talapark Clinic	351,875	15,878	-	367,753
12,577	Chitpur Clinic	14,519	8,050	-	22,569
10,477	Urban Dots	19,503	-	-	19,503
41,293	School-I	2,448	41,185	-	43,633
46,373	Talapark School	-	44,275	-	44,275
366,605	HIV Project	157,299	26,429	-	183,728
386,315	Handicrafts	-	-	499,853	499,853
19,612	Nimtala Clinic	25,093	8,476	-	33,569
8,437	Footwear Project	-	-	5,482	5,482
13,761	S M P II	11,653	5,909	-	17,562
17,547	S M P I	8,362	15,527	-	23,889
172,915	Tamuldah Project	-	-	-	-
1,948,251	<b>Total</b>	<b>1,170,248</b>	<b>366,930</b>	<b>505,335</b>	<b>2,042,513</b>



JP B. AC Rdm  
ALD

**Schedule - 4**

**DETAILS OF SUNDRY DEBTORS**

<b>Previous Year (2016-17)</b>	<b>Particulars</b>	<b>Current Year (2017-18)</b>
Amount (Rs.)		
28,760	Aesthetique	-
3,500	Annie Benjamin	-
390	Archana Textiles	7,390
-	Aranya	6,750
55,521	Elganza	-
-	Kamala	7,900
12,566	Maura Hurly	13,430
-	Maya Roy	1,090
300	Md. Ismail	-
645	Pitari	-
30,683	Priti Agarwal	-
166,305	Retreat N Style India Pvt. Ltd	-
4,749	Sasha Association of Craft Producers	-
23,532	Sasha Exports	3,200
7,350	Sreela Das Gupta (TCS)	-
-	The Oberoi Grand	9,534
6,961	Ganesha	-
<b>341,262</b>	<b>TOTAL</b>	<b>49,294</b>



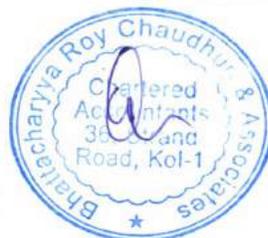
JP      *[Signature]*      *[Signature]*      *[Signature]*

**DETAILS OF CASH IN HAND AND CASH AT BANK****A. Details of Cash In Hand**

Previous Year (2016-2017)			Particulars	Current Year (2017-18)		
Total Amount (Rs.)	Local Cash Amount (Rs.)	Foreign Cash Amount (Rs.)		Foreign Cash Amount (Rs.)	Local Cash Amount (Rs.)	Total Amount (Rs.)
8,302	-	8,302	Chitpur Clinic	16,595	-	16,595
814	814	-	Handicrafts	-	16,335	16,335
176,670	40,717	135,953	Head Office	93,114	24,721	117,835
64,754	64,754	-	Head Office (Handicrafts)	-	6,119	6,119
40,048	-	40,048	H I V Project	18,905	-	18,905
9,846	-	9,846	Urban DOTS	2,783	-	2,783
1,687	-	1,687	Main Store	698	-	698
1,039	-	1,039	Office	1,218	-	1,218
20	-	20	Street Medicine Programme II	1,198	-	1,198
12,227	10,445	1,782	School I	13,707	-	13,707
15,425	-	15,425	Talapark School	9,259	-	9,259
99	-	99	Nimtala Clinic	4,326	-	4,326
4,309	-	4,309	Street Medicine Programme I	4,672	-	4,672
111	-	111	Disability Project	21,142	-	21,142
318	-	318	Vocational Training for Urban Kolkata	-	-	-
37,033	-	37,033	Talapark Clinic	7,719	-	7,719
<b>372,702</b>	<b>116,730</b>	<b>255,972</b>	<b>Total</b>	<b>195,336</b>	<b>47,175</b>	<b>242,511</b>

**B Details of Cash at Bank**

Previous Year (2016-2017)			Particulars	Current Year (2017-2018)		
Total Amount (Rs.)	Local Account Amount (Rs.)	Foreign Account Amount (Rs.)		Foreign Account Amount (Rs.)	Local Account Amount (Rs.)	Total Amount (Rs.)
			<b>Depreciation Fund Account:-</b>			
316,202	-	316,202	Standard Chartered Bank	373,766	-	373,766
			<b>Leave Encashment Fund A/C:-</b>			
159,758	-	159,758	Standard Chartered Bank	346,807	-	346,807
2,726,594	349,428	2,377,166	Standard Chartered Bank	1,112,072	509,179	1,621,251
			Axis Bank Ltd.	95,931	-	95,931
538,361	538,361	-	ICICI Bank	-	196,998	196,998
7,442	7,442	-	Bangiya Gramin Vikas Bank	-	7,442	7,442
305,937	305,937	-	State Bank of India (37999)	-	668,427	668,427
77,109	77,109	-	State Bank of India (34366)	-	12,109	12,109
615,225	-	615,225	State Bank of India (20402)	373,631	-	373,631
758,095	758,095	-	State Bank of India (16663)	-	1,555,662	1,555,662
<b>5,504,723</b>	<b>2,036,372</b>	<b>3,468,351</b>	<b>Total</b>	<b>2,302,207</b>	<b>2,949,817</b>	<b>5,252,024</b>



JP

Handwritten signatures and initials, including a large signature and the initials 'ALD'.

DETAILS OF OTHER ASSET

Previous Year (2016-2017)	Particulars	Current Year (2017-2018)
Amount (Rs.)		Amount (Rs.)
1,976,097	Accrued Interest on Bank Deposits	1,625,623
<b>1,976,097</b>	<b>TOTAL</b>	<b>1,625,623</b>



*Handwritten signature in blue ink.*

*Handwritten initials in black ink: "AC"*  
*Handwritten initials in red ink: "JP" and "AS".*

**DETAILS OF LOANS & ADVANCES**

**Schedule - 7**

Previous Year (2016-2017)	Particulars	Current Year (2017-2018)
Amount (Rs.)	<b>Suppliers</b>	Amount (Rs.)
1,277	Adi K. C. Das & Co.	3,336
	Ajay Halder	45,000
	Ashim Kumar Bhattacharya	8,531
	Bharat Petroleum	5,586
	Bhola Baba Bhandar	24,000
3,773	Anirban Enterprise	
6,000	Arup Chandra (Moon Printers)	6,000
90,750	Caution Money	60,450
	Chattala Chemical Industries	5,737
11,000	Cini Community Initiatives	
	Debasish Pramanik	11,000
	Eureka Forbes Ltd.	11,990
356,742	Employees State Insurance Corporation	356,742
8,800	Hospital Appliances Mfg. Co. (India)	
34,850	Jitendra Narayan Roy Infant & Nursery School	
300	Jashoda Stores	
16,800	J. Nagardas & Co.	21,240
8,400	Kashmir Shawl Bhandar	
	M/s Chandan Baul	9,000
15,000	Mrs. Sampri Mitra	15,000
	New Fine Walk	7,250
	North City Diagnostic Centre (P) Ltd.	3,200
	Om Bhandar	34,370
	P. K. Computer Aid	9,720
	Prasun Das	6,000
20,000	Priya Entertainments Pvt. Ltd.	
	R. B. Enterprise	18,600
	Samaresh Pal	5,000
50,264	S. N. Enterprise	137,051
	Savitri Pathshala (H.S.)	480
	St. Paul's School Hostel	19,200
	Tuhin Dey	1,200
	Tamijuddin Mallik	40,000
	Vardhman Health Specialities Pvt. Ltd.	109,630
	Wish Net Private Limited	1,767
	<b>Staff &amp; Beneficiary</b>	
	Ashoke Singh	2,500
1,500	Bhola Nath Das (Loan)	
8,194	Debuprasad Chakraborty	
1,730	Debabrata Sau	7,860
22,000	Dhan Bahadur Chetri (Loan)	
3,555	Gour Chandra Das	
	Jyostna Das (Loan)	15,400
8,000	Maya Singh (Loan)	
1,990	Md. Tarique (Arshi Parveen)	
2,436	Morish Godfery Mondal	9,534
	Morish Godfery Mondal (Loan)	16,000
	Pramila Kayal (Loan)	24,750
20,000	Gopal Saha (Loan)	
50,000	Rahena Kazi (Loan)	
	Ruma Halder (Loan)	50,000
9,000	Sambhu Mondal (Loan)	
4,000	Shibsankar Chowdhury (Loan)	-
1,003	Shibsankar Chowdhury	104
	Subhasis Som (Loan)	44,000
<b>757,364</b>	<b>TOTAL</b>	<b>977,080</b>
		<b>1,147,228</b>

JP



Handwritten signature in purple ink.

Handwritten signature in blue ink.

Handwritten signature in blue ink.

Handwritten signature in blue ink.

## DETAILS OF PREPAID EXPENSE

Previous Year (2016-2017)	Particulars	Current Year (2017-2018)
Amount (Rs.)		Amount (Rs.)
50,538	Insurance Premium	68,144
35,000	Salary	
-	Rent	25,750
86,107	Rate and Taxes	73,610
<b>171,645</b>	<b>TOTAL</b>	<b>167,504</b>



*Rdm*  
*tlD*

*AC*

*Jp* *SB*

DETAILS OF SECURITY DEPOSIT		
Electricity Deposit	Amount (Rs.)	Amount (Rs.)
<b>CESC for Meter</b>		
Office (School-I), (1992-93)	1,540	
Talapark Clinic (1997-98)	1,630	
Belgachia Clinic (1998-99)	2,700	
Office (1999-2000)	27,995	
School-I (2001-02)	5,177	
Talapark Clinic (2002-03)	6,420	
Belgachia Clinic (2005-06)	726	
School - I (2005-06)	2,089	
School - I (2006-07)	160	
Talapark Clinic (2012-13)	<u>1,580</u>	50,017
<b>Telephone &amp; Mobile Deposit</b>		
Office (O.Y.T.)(1993-94)	15,000	
Office (1996-97)	2,280	
Talapark Clinic (1999-2000)	3,000	
Belgachia Clinic (1999-2000)	2,280	
Usha Martin Telecom Ltd.	1,500	
Sealdah (2001-02)	3,000	
Canning (2002-03)	2,000	
School I (Main Store) (2003-04)	3,000	
Chitpur (2003-04)	1,000	
Computer Training School (2003-04)	2,000	
Office (2009-10)	<u>4,000</u>	39,060
<b>Deposit to Landlord</b>		
Handicrafts Project (2002-03)**	7,500	
Handicrafts Project (2011-12)	8,000	
Main Store (2008-09)	<u>40,000</u>	55,500
<b>Deposit to Others</b>		
Sewing Project (2003-04) for Gas connection from Bharat Petroleum	750	
School - I (2003-04) for student admission in hostel at Bishnupur	3,250	
School - III (2003-04) for Cable Connection from local cable operator	400	
School - III (2006-07) for LPG Gas Connection	<u>1,800</u>	6,200
		<b>150,777</b>



JP

S

AC

Ran  
ALD

**Details of Fund**

	Previous Year	Current Year	Schedule - 9
<b>General Fund</b>	36,974,571.00	31,310,534.00	
<b>Building Fund</b>	15,622,731.00	16,638,209.00	
<b>Specific Fund</b>	16,485,821.00	17,425,777.00	
<b>Total</b>	<b>69,083,123.00</b>	<b>65,374,520.00</b>	

**A) General Fund**

Previous Year 2016-2017	Particulars	Current Year 2017 - 2018		
Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
32,719,070	Balance as per last year		36,974,571.00	
	<b>Less: Transferred To:</b>			
626,850	Disability Project	729,564		
2,515,194	HIV Project	2,691,595		
1,096,488	Diabetic Programme	1,147,740		
1,022,048	Building Fund	1,015,478		
1,167,106	Boarding School	1,250,400		
137,080	Vocational Training for Urban Kolkata	155,896		
6,861,728	Educational Project	7,203,530		
	M C H Programme	403,330		
1,305,807	Pneumonology	2,301,310		
250,000	M D R Programme	-		
8,500,000	Provision for two months running Cost	10,000,000		
-	Dakshineswar Project	152,902		
16,575	Families Relocation	-		
5,075,461	Medical Project	4,992,623		
1,376,891	Street Medicine Programme - I	1,420,618		
	Street Medicine Programme - II	2,455,687		
33,418	Infrastructure Cost for Handicrafts Project	51,826		
77,681	Renovation Fund (Clinics & Schools)	980,647		
591,052	Handicrafts	655,835		
149,500	Breast Cancer Project			
1,916,191			37,608,981	(634,410.00)
	<b>Add: - Utilised during the year</b>			
1,096,488	Diabetic Programme	1,147,740		
1,113,101	Boarding School	1,286,944		
2,518,001	HIV Project	2,692,033		
6,464,273	Educational Programme	6,394,741		
360,930	M C H Programme	405,582		
1,305,807	Pneumonology	2,036,392		
26,722	M D R Programme	807,394		
250,000	Street Medicine Programme - II	2,455,687		
944,108	Disability Project	729,564		
5,042,647	Medical Project	5,110,559		
	Dakshineswar Project	15,000		
	Adult Literacy Programme	16,575		
	Renovation Fund (Clinics, Schools, Talapark Clinic False			
21,680	Roof)	1,053,153		
1,376,891	Street Medicine Programme - I	1,420,618		
18,719	Vocational Training for Urban Kolkata	19,024		
12,912	Breast Cancer Project	-		
591,052	Handicrafts	655,835		26,246,841
	<b>Add: - Return from Specific Fund</b>			
8,500,000	(Provision for Two Months Running Cost)			10,000,000
1,516,925	Add: Donation from State Bank Of India for purchase of Ambulance			
	(Transferred to General Fund upon utilisation)			
3,898,124	<b>Add: Excess of Income Over Expenditure</b>			
-	<b>Less: Excess of Expenditure Over Income</b>			(4,301,897)
<b>36,974,571</b>	<b>Total General Fund</b>		<b>31,310,534</b>	

JP



*Boe*

*A.C.*

*Ram*  
*ALD*

**B) Specific Fund**

Previous Year 2016-2017		Particulars	Current Year ( 2017 - 2018)		
Amount (Rs.)			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
7,557,134		<b>Depreciation Fund: (As per last year)</b>	7,557,134		
		Add: during this year	775,532	8,332,666	
		Less: withdrawal		182,238	8,150,428
1,000,438		<b>HIV Project (As per last year)</b>	1,000,438		
		Add: During the year	2,691,595	3,692,033	
		Less: Utilised		2,692,033	1,000,000
10,000		<b>Computer Training (As per last year)</b>			10,000
		<b>Provision for two months running Cost</b>			
		Transferred from General Fund	10,000,000		
		Less: Return to General Fund	10,000,000		
797,319		<b>Infrastructure Cost for Handicrafts Project</b>			
		As per last year	797,319		
		Add: during the year	51,826		849,145
1,158,670		<b>Medical Project</b>			
		As per last year	1,158,670		
		Add: Fund Received during the year	4,992,623	6,151,293	
		Less Utilised during the year		5,110,559	1,040,734
3,188,362		<b>Families Relocation (As per last year)</b>			3,188,362
686,959		<b>Educational Programme</b>			
		As per last year	686,959		
		Add: Fund Received during the year	7,203,530	7,890,489	
		Less: Utilised		6,394,741	1,495,748
807,394		<b>M D R Programme</b>			
		As per last year	807,394		
		Less: Transfer to Pneumology	807,394		
		<b>Handicrafts</b>			
		Received during the year		655,835	
		Less: Utilised		655,835	
42,582		<b>Library</b>			42,582
392,500		<b>M C H Programme</b>			
		As per last year	392,500		
		Add: Received during the year	403,330	795,830	
		Less: Utilised		405,582	390,248
		<b>Street Medicine Programme I</b>			
		Received during the year		1,420,618	
		Less: Utilised		1,420,618	
		<b>Street Medicine Programme II</b>			
		Received during the year		2,455,687	
		Less: Utilised		2,455,687	
		<b>Vocational Training for Urban Kolkata</b>			
118,361		As per last year	118,361		
		Add: Received during the year	155,896	274,257	
		Less: Utilised		19,024	255,233
268,941		<b>Renovation Fund ( Clinics,Schools, Talapark Clinic False Roof)</b>			
		As per last year	268,941		
		Add: Fund Received during the year	880,647	1,249,588	
		Less: Utilised		1,053,153	196,435
		<b>Adult Literacy Programme ( As per last year)</b>	16,575		
16,575		Less: Utilised	16,575		
		<b>Boarding School</b>			
303,998		As per last year	303,998		
		Add: Fund Received during the year	1,250,400	1,554,398	
		Less: Utilised		1,286,944	267,454
		<b>Breast Cancer Project</b>			
136,588		As per last year	136,588		
		Add: Fund Received during the year		136,588	
		Less: Utilised			136,588
		<b>Pneumology</b>			
		Received during the year	1,493,916		
		Add: Transfer from M D R Programme	807,394	2,301,310	
		Less: Utilised		1,788,449	
		Less: Fund transferred to general fund		247,943	264,918
		<b>Diabetic Programme</b>			
		Received during the year		1,147,740	
		Less: Utilised		1,147,740	
		<b>Dakshineswar Project</b>			
		Received during the year		152,902	
		Less: Utilised		15,000	137,902
		<b>Disability Project</b>			
		Received during the year		729,564	
		Less: Utilised		729,564	
<b>16,485,821</b>		<b>Total Specific Fund</b>			<b>17,425,777</b>
		<b>School Building</b>			
14,600,683		As per last year	15,622,731		
1,022,048		Add: Interest on Fixed Deposit	1,015,478		
					<b>16,638,209</b>

JP



Handwritten signature/initials.

Handwritten signature/initials.

Handwritten signature/initials.

Handwritten signature/initials.

## CURRENT LIABILITIES

Schedule - 10

Previous Year 2016-2017	Particulars	Current Year 2017-2018	
Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
	<b><u>LIABILITY FOR STATUTORY DUES</u></b>		
19,150	E S I C (Employees)	20,267	
52,018	E S I C (Employer)	55,060	
74,144	Tax Deducted at Source	70,876	
10,110	Profession Tax	11,300	
14,090	Value Added Tax	-	
9,931	P.F. Administrative Charges	6,668	
4,172	P.F. Insurance Charges	4,470	
112,890	Employers' P.F. Contribution	123,113	
112,890	Employees' P.F. Contribution	123,113	<b>414,867</b>
	<b><u>LIABILITY FOR EXPENSES</u></b>		
61,000	Audit Fees (Including Internal Audit Fees)	76,300	
6,300	Clinical Investigation	-	
11,860	Educational expenses	12,840	
16,480	Electricity Charges	22,100	
51,000	Boarding Fees	-	
214,295	Gratuity	18,232	
13,370	Lunch Allowance	11,310	
29,120	Lunch, Tea and Tiffin	-	
13,254	Medication	-	
864	Porter, Packing & Carriage	-	
800	Other Care Expenses	-	
3,850	Consultancy Charges	-	
5,192	Postage, Telephone & Telegraph	-	
-	Children Escorts & Cook	4,970	
16,800	Hospital Operation & Other Charges	-	
10,566	Rent	-	
-	Project Maintenance	90,000	
3,240	Spare & Repairs	-	
890	Transportation Patient/Child/Trainee	2,094	
30,450	Salaries (Remuneration to temporary staff)	17,115	<b>254,961</b>
	<b><u>ADVANCE RECEIVED FROM CUSTOMER</u></b>		
140	Shomir Choudhuri	-	
3,983	Tutuk A104 Pereira Plaza	3,983	<b>3,983</b>



[Signature]

[Signature]

[Signature]

JP

## CURRENT LIABILITIES

Previous Year 2016-2017	Particulars	Current Year 2017-2018	
Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
	<b>SUNDRY CREDITORS</b>		
	<b>Suppliers</b>		
825	Abhijit Mallick	925	
-	Adeline Pharma Pvt. Ltd.	142,500	
11,100	Bajrang Pharmaceuticals	-	
768	Bengal Medical Agency	-	
4,036	Bijay Pustak Bhandar (P) Ltd.	4,652	
	Bombay Surgico medical Agency	17,100	
	B. L. Pharmacy	16,006	
56,043	Cal-Med	141,419	
6,663	Community Development Medicinal Unit	-	
	Creation Medicare Pvt. Ltd.	18,355	
4,933	Dakshin Telenow Para Mahila Tantubay Samabay	-	
5,024	Das Enterprise	-	
40	Das Book Supply	-	
	Davey Agencies	11,858	
25,147	Dipak Enterprise	-	
4,944	Don Bosco Ashalayam	-	
30,538	Doyen Diagnostic & Research Foundation	-	
62,285	Emami Frank Ross Ltd.	83,499	
46,578	Emcure Pharmaceuticals Ltd.	24,916	
200	Fashion	-	
18,199	Genuine Medico	9,802	
	Gopal Paul	14,830	
2,800	Guardian Laboratories Pvt. Ltd.	-	
	Hajra Medical Agency Pvt. Ltd	15,596	
49,665	Hopé Kolkata Foundation	-	
19,320	Hotel Mayaban	-	
12,596	Jajodia Udyog	-	
1,085	Jata Dhari Service Station	-	
	Jitendra Narayan Roy Infant & Nursery School	7,000	
4,095	K. C. Panda Medical Hall	-	
103,750	King Enterprise	304,093	
	Life Save Medicine Unit	38,446	
2,500	M/S. Pharma Bag	6,272	
8,395	Maa Sidheswari Medical Agency	-	
74,153	Majumder Pharmaceuticals	175,434	
40,320	Medi Point Diagnostic Service	68,175	
3,432	Medicare Environmental Management Pvt. Ltd.	18,927	
49,835	Modern Security & Secret Services Pvt. Ltd.	55,939	
	Monalisa Dress House	10,000	
6,512	N. B. Distributors	-	
	National Interior	49,282	
5,700	Olympus Controls	-	
51,685	Omkar Pharma	247,662	
	Om Meditech	18,505	
209,475	Oxide (India) Catalysts Pvt. Ltd.	-	
18,500	P. Bhogijal & Sons	-	
11,966	Pramod Singh	12,083	
	Prem Chand Gupta	20,000	
	Prosperous Automobiles Pvt. Limited	6,968	
4,960	Reliance Pharmaceuticals	8,831	
2,080	Shila Saha	3,520	
2,020	S & S Diagnostic	3,400	
	Swastik Enterprise	420	
3,000	Shree Balkrishna Bithalnath Vidyalayay Primary Sec.	3,000	
	Sudip Sardar	11,624	
20,644	Tiash Marketing Associates	15,610	
2,418	Universal Sales Corporation	-	
21,404	Upkar	12,866	
142	Yousuf Qamar	-	
39,994	Zyron Pharma	91,780	
			<b>1,691,295</b>

JP



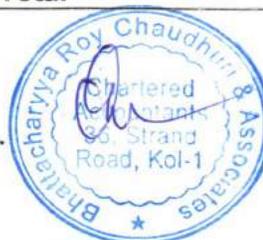
## CURRENT LIABILITIES

Schedule - 10

Previous Year 2016-2017	Particulars	Current Year 2017-2018	
Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
	<b>Staff &amp; Beneficiaries</b>		
-	Akash Karmakar	702	
-	Babu Ali	1,540	
-	Baby Singh	555	
-	Barun Chakraborty	22,780	
-	Bhabani Roy	400	
3,044	Babita Chakraborty	-	
1,755	Bholanath Das	1,625	
1,560	Bishal Barua	-	
	Delowar Hossain Mondal	4,310	
1,500	Faraha Tarannum	-	
	Gautam Kumar	2,100	
	Gaurav Kumar	9,800	
	Gopi Nath Sarkar	4,200	
	Gour Chandra Das	14,860	
	Gunadhar Mondal	9,800	
	Hafijul Sardar	3,600	
	Ishar Molla	1,500	
	Jyoti Ram	700	
	Mangal Yadav	1,400	
	Manobesh Mondal	5,600	
	Md. Faiyaz	4,350	
1,511	Mrs. Sreemati Mondal		
	Munna Kumar Ram	1,740	
203	Pakhi Bar		
	Panchanan Naskar	2,091	
	Prabir Ghorui	1,500	
	Priyanka Shaw	500	
	Raja Upadhyay	400	
1,380	Renu Debi Rout (Suroj Rout)		
	Rikta Naskar	1,568	
	Rita Das	34,800	
	Rohit Shaw	700	
	Runi Singh	600	
	Sabita Sardar	32,575	
	Sabnam Khatoon	739	
	Saharul Sk.	5,767	
	Sanjura Parvin	1,568	
	Sanjoy Routh	11,092	
	Sankar Das	1,608	
	Santosh Mahato	1,427	
	Sarju Singh	750	
387	Sarhanu Bibi		
	Sk. Wasim Akram	5,600	
	Sk. Rajibul	8,800	
	Sneha Sharma	1,020	
	Somnath Sarkar	19,070	
	Sonal Singh	1,440	
	Soni Begum	7,120	
	Subrata Das	4,200	
	Sudhir Dutta	2,616	
1,457	Sunita Das		
	Suman Sharma	1,000	
	Suraj Pandey	1,500	
	Tumpa Mondal	600	
84	Umesh Yadav	1,094	
	Vivek Gupta	1,804	
-	Yasmin Khatoon	320	
			<b>245,431</b>
<b>1,965,499</b>	<b>Total</b>		<b>2,610,537</b>

JP

AS



AS

ALD

Ram

**PROVISION FOR LEAVE ENCASHMENT**

Previous Year 2016-2017	Particulars	Current Year 2017 - 2018
Amount (Rs.)		Amount (Rs.)
	<b>Provision For Leave Encashment :</b>	
2,582,883	As per last year	2,597,745
<u>360,797</u>	Add: During this year	<u>754,819</u>
2,943,680		3,352,564
345,935	Less: Payment during the year	<u>464,852</u>
<u>2,597,745</u>	<b>Total Provision</b>	<u>2,887,712</u>







JWS

## SCHEDULE 12

### NOTES ON ACCOUNTS

#### Forming Part of the Balance Sheet as at 31<sup>st</sup> March 2018 and Income & Expenditure Account for the year ended on that date

##### A. Significant Accounting Policies.

###### 1. Method of Accounting

The accounts have been prepared primarily on historical cost convention, on going concern basis. All items of income and expenditure have been accounted for on accrual basis.

###### 2. Fixed Assets

Fixed assets are stated at cost. Accumulated depreciation as at the reporting period end is disclosed in the balance sheet as Depreciation Fund and remained invested in earmarked fixed deposits with bank. Depreciation is calculated at the rates prescribed under the Income Tax Rules on reducing balance method; however depreciation on addition made at any time during the year, has been charged for the full year;- this method has been consistently followed by the Society.

###### 3. Gratuity

The Society's yearly contribution to staff gratuity in respect of permanent staff is governed by "Calcutta Rescue Employees Comprehensive Gratuity Scheme". Yearly contribution to the gratuity fund is estimated under the assumption that all the concerned staff members would be retired as at the end of the reporting period. The incremental amount over and above the amount already available with the fund is considered as the gratuity contribution for the reporting period. The gratuity fund is maintained and managed by TATA AIA Insurance Co Ltd.

###### 4. Leave Encashment

Contractual Employees are entitled to leave encashment in respect of un-availed earned leave, up to 24 days per year payable at the time of renewal of contract; amount accrued but not paid till the end of reporting period is provided in the accounts.

Permanent employees are also entitled to leave encashment in respect of un-availed earned leave up to 90 days for the total service period. Leave encashment liability as at the end of reporting period is valued at the prevailing salary rate and incremental liability accrued during the reporting period is provided in the accounts of the year..

Aggregate leave encashment liability is funded by earmarked fixed deposit in bank.

###### 5. Donations & Grants

Donation and grants are accounted for on receipt basis; donation in kind are valued as per the accompanying documents wherever provided by the donor and in absence of such a document, fair value of the item is assessed and taken in the books..

###### 6. Inventory

Finished items of handicrafts are valued at sales price less 25%. Other items of inventory are valued at cost

VP



AS

ALD  
AS

Rdun

## 7. Building Fund

During the financial year 2015-16 the Society had received donation of INR 1.36 crores for acquiring /construction of a building to relocate the existing School No 1, at 10 Nilmoni Mitra Street, Kolkata 700006. The entire amount was transferred to a Building Fund so as to enable the utilization of the amount for the desired purpose of the donors within the next five years as allowed u/s 11(2) of the Income Tax Act. Further pending utilization the amount had been invested in Fixed deposits with State Bank of India as required u/s 11(5) of the Income Tax Act. All interest accrued on such Fixed Deposits have also been transferred to Building Fund..

## B. Notes to Accounts

1. The year end inventory has been physically verified and valued by the management.

2. "Other Care Consumption" includes:

Item	Amount in Rs
Bathing Soap / Detergent powder	62,511
Plastic sheet	52,514
Clothes (Saree, Lungi), Shoes, Socks, Mosquito net, Shawl etc.	1,87,675
Handicrafts Transfer (school children and, patient clothes)	5,84,268
House Repair for patients coming to Chitpur Clinic and student coming to School - I (Howrah Flower Market)	34,137
Tooth brush/tooth paste	510
Walker, crutch, walking stick	17,466
Other care (payment to blind Patient Ruma Devi)	10,100
Spectacles	17,100
Miscellaneous (kerosene oil for student Baby Bahadur, cost of comb, oil, shampoo etc.)	17,760
Sub Total	<b>9,84,041</b>
Add: Bathing Soap (In-kind)	2,72,160
Grand Total	<b>12,56,201</b>

3. "Raw Materials Consumption" includes

Sole for special footwear	6,615
Yarn, embroidery and sewing thread etc	1,49,991
<b>Total</b>	<b>1,56,606</b>

JP



₹

ALD

Rosen

AC

4. "Project Maintenance Material Consumption" includes

Replacement of old Arsenic removal filters, expenses on water testing, construction of shed for Arsenic filters	32,375
Purchase of packing bags, phenyl, liquid soap, bottles caps, sunlight powder	3,51,697
Submersible at Dakhineswar Project and Electrical fittings in Dots project	1,07,240
GST Software, Tally Software etc.	8,868
Clearing of disposable syringes, pest control service & other expenses	2,42,385
Project cleaning, toilet cleaning, outside clinic cleaning etc. charges	5,54,623
Purchase for basin, shoe rack, toilet door, toys for disability student	35,982
Registration charges and booking charges for several handicrafts fair	82,676
<b>Total</b>	<b>14,15,846</b>

5. Employees State Insurance Corporation

A demand notice u/s 45 A of the ESI Act dated 29/1/15 for Rs 14,26,966 was received in respect of the financial years 2010-2013 against which an appeal was made u/s 45AA of the ESI Act after depositing the prescribed sum of 25% of the amount demanded ( Rs 356,742).

The appeal was rejected by ESIC, and Calcutta Rescue was directed to deposit the balance amount demanded u/s 45 A of the ESI Act.

Calcutta Rescue has since filed a case with the ESI Court u/s 75 of the ESI Act. challenging this Order and has obtained a temporary injunction against the demanded sum.

As the matter is now sub-judice, the amount of Rs 1,426,966 has not been recognized in the accounts as an expenditure and has been considered as a Contingent Liability.

The amount of Rs 356,742 deposited as advance to ESIC is disclosed in the Balance Sheet under Loans & Advances.

6. Purchase of medicine is net off damaged stock written off amounting to Rs. 1,517/-
7. Donation in kind : Bathing soap valued at Rs. 2,72,160/- is included as donation in kind under Income and under the head " other care expenses " under Expenditure in the Income and Expenditure account.
8. Figures have been regrouped wherever necessary to make them comparable with current year's figures.



Handwritten signature in blue ink.

Handwritten signature in blue ink.

Handwritten signature in blue ink.

JP

## Income from Donations

Previous Year 2016-17	Particulars	Current Year 2017-18	
<b>50,547,024</b>	<b>Foreign Donation</b>		<b>48,475,389</b>
<b>48,610,658</b>	<b>Donation from Support Groups</b>	<b>47,301,713</b>	
4,315,858	Calcutta Rescue Germany	5,032,596	
10,588,282	Calcutta Rescue Fund, U. K.	10,902,723	
1,171,875	Calcutta Rescue Norway	1,533,742	
16,317,086	Fondation Calcutta Espoir, Switzerland	13,115,737	
9,098,058	Stiftung - Calcutta Rescue, Switzerland	8,373,736	
525,700	Calcutta Rescue Ireland	763,300	
1,225,050	Calcutta Rescue Canada	1,542,900	
755,500	Calcutta Espoir, Strausbourg, France	720,500	
4,070,125	Calcutta Rescue, Netherlands	3,846,034	
543,124	World Health & Education Network, USA	1,470,445	
<b>526,228</b>	<b>Companies/ Cor/ NGO</b>	<b>285,626</b>	
105,000	Yuen Yee Charity Foundation	162,240	
33,257	Compassion in Action		
179,340	Gyanada Foundation Singapore		
37,781	John Russel Walter Fisher		
170,850	Point Prod S17		
	Afroart World Crafts Import	123,386	
<b>1,410,138</b>	<b>Individual</b>	<b>888,050</b>	<b>888,050</b>
<b>4,696,709</b>	<b>Local Donation</b>		<b>7,291,870</b>
<b>3,395,394</b>	<b>Companies/ Cor/ NGO</b>	<b>5,345,223</b>	
29,747	Small Change	86,343	
2,041,995	Tata Steel Processing & Distribution Ltd.	1,500,000	
3,000	Neilsen India Pvt. Ltd.		
	Fortis Hospitals Ltd.	39,200	
300,000	Heritage River Journeys Pvt. Ltd.	351,000	
33,136	Magma Fincorp Ltd.	29,018	
	Emami Frank Ross Limited	2,500	
15,000	Bhojohori Manna Restaurants India Pvt. Ltd.		
	Exide Industries Limited	800,000	
300,000	JRG Fincorp Limited	200,000	
	Majumder Pharmaceuticals	3,000	
	Inditrade Capital Limited	100,000	
15,600	Endorphin Gymnasium		
	King Enterprise	1,000	
15,000	Time & Talents Club	20,000	
1,500	Systems & Softwares		
	Leaves and Aroma	1,000	
250,000	West Bengal Electronics Industry	250,000	
10,000	Ernst & Young Foundation		
25,000	Air Force Association (Ladies Wing)		
2,000	Jay Jagannath Consultants		
15,000	Crown World Wide Mover Pvt. Ltd.		
1,750	Cal - Med	3,500	
	Dream Bake Pvt Ltd	200,000	
14,499	Rolls Pack Pvt. Ltd.	27,900	
	United Way	137,902	
	Sony India Pvt .Ltd	1,280,000	
20,000	Switz Foods Pvt. Ltd.	29,000	
6,750	Inner Wheel Wheel Club	6,000	
	SBI Ladies Club	10,000	
221,417	Gyanada-Foundation	267,860	
74,000	InfoBase Services (P) Ltd.		
<b>1,301,315</b>	<b>Individual</b>	<b>1,946,647</b>	
<b>55,243,733</b>	<b>Total Donation Received</b>		<b>55,767,259</b>

Note : Total Donation include Rs. 6,55,835 for Handicrafts Project.

JP

A.C.



B.

A.D.

Rohin