

Ref. No. :003/25-26/DT&Co.

Date 18.07.2025

AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of INSTITUTE OF SOCIAL WORK of 29B , Chetla Central Road , Kolkata-700 027 as at 31st March, ,2025 and also the Income & Expenditure Account for the year ended on that date annexed hereto. These financial statements are the responsibility of Institute of Social Works Management. our responsibility is to express an opinion on this financial statement based on our Audit work .
2. 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 amount and disclosure in the financial statement . An audit also includes assessing 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 and we report that:

- (a) We have obtained all the information which to the best of our knowledge and belief were necessary for the purpose of our audit .
- (b) In our opinion proper books of account as required by law have been kept by the Institute of Social Work so far as it appears from examination of those books.
- (c) The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the books of account
- (d) In our opinion , the Balance Sheet , Income & Expenditure and receipts & Payments Account comply with relevant Accounting Standards
- (e) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India. :
 - 1) In the case of Balance Sheet of the state of affairs of Institute of Social Work as at 31st March, 2025
 - 2) In the case of Income & Expenditure of the Deficit for the year ended on that date.

DATE : 18.07.2025

PLACE : - KOLKATA

For Das Tarun & Co
Chartered Accountants
Firm Reg No. 8111/200E


Tarun Kumar Das, C.A.
Proprietor

Membership No. 050338

UDIN: 25050338BNQHJR7824

INSTITUTE OF SOCIAL WORK
29B, CHETLA CENTRAL ROAD, KOLKATA - 700027
EXECUTIVE COMMITTEE MEMBERS (2024-2025)

SL. NO.	NAME	ADDRESS	DESIGNATION	IDENTITY DETAILS
1	Ratna Chattopadhy	422, Garfa Main Road Kolkata - 700075 M.No. - 9903582851	PRESIDENT	Aadhar Card 4497 7825 8638
2	Amalesh Kanti Ghosal	19C, Dharendra Nath Ghosh Road, P.O. - Kallghat Kolkata-700025 M.No. - 9830133345	VICE PRESIDENT	Aadhar Card 9803 3851 0654
3	Nupur Sarkar (Sanyal)	EE - 31/2, Salt Lake, Sector- II Bidhan Nagar East, North ,24 parganas, West Bengal- 700091. M.No. - 9830538368	HONY. GENERAL SECRETARY	Aadhar Card 3778 2659 6432
4	Debkalpa Basu Das	1/2, Prankrishna Tarkalankar Lane, Shlbpur, Howrah - 711102 M.no. 9231636212	JOINT SECRETARY	Aadhar Card 4427 6537 5333
5	Goutam Mullick	17A, Surya Sen Street, P.S. - Muchipara, Kolkata -700012 M.No. - 9231636212	TREASURER	Aadhar Card 7912 2855 6443
6	Koley Roy	116, BLOCK -F FLAT -2 New Allpore , New Allpore Circus Avenue, Kolkata - 700053 W.B M.No 9830264847	Working Committee Member	Aadhar Card 3201 2715 3827
7	Prashanta Ganguly	19L/2, Dum Dum Road, First Floor, Kolkata - 700030 M.No. - 9004005305	Working Committee Member	Aadhar Card 9952 8308 4836
8	Bhaskar Sarkar	M-3/7, Regent Estate, Kolkata - 700022 M.No. - 9830874899	Working Committee Member	Aadhar Card 9995 3622 9437
9	Rupanjali Chadhury	Flat A/5, 37/4 Sarat Ghosh Garden Road, Dhakuria, Kolkata - 700031 M.No. - 9830787756	Working Committee Member	Aadhar Card 6993 9112 7123
10	Sima Chatterjee	4/5, Dharmatala Lane, P.O. - Khurut, Howrah - 711101 M.No. - 9830705793	Working Committee Member	Aadhar Card 9279 3686 9217
11	Lekha Mitra	337, Ramkrishna Road , New 24 Parganas, West Bengal - 700131	Working Committee Member	Aadhar Card 9429 8254 2780

Nupur Sanyal
Hony.General Secretary

Goutam Mullick
Treasurer

NUPUR SANYAL
Hony. Gr. Secretary
INSTITUTE OF SOCIAL WORK

Treasurer
Institute of Social Work
Kolkata

DATE 18-07-2025
PLACE :- KOLKATA

For DAS TARUN & CO.
Chartered Accountants
Firm Reg No. 11140E


Tarun Das, F.C.A.
Proprietor
Membership No. 050338

INSTITUTE OF SOCIAL WORK

29B, CHETLA CENTRAL ROAD
KOLKATA-700 027

DAS TARUN & CO.

CHARTERED ACCOUNTANTS
328/1, RAFI AHMED KIDWAI ROAD
P.O. BANGUR AVENUE
KOLKATA-700 055

BALANCE SHEET AS ON 31ST MARCH ,2025

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
	Rs		Rs
<u>General Fund:-</u>		<u>Fixed Assets</u>	
Balance as per Schedule-I	94,86,842.49	Balance as per Schedule-IV	31,25,813.89
<u>Project Funds:-</u>		<u>Capital works-in-progress</u>	
<u>A. Projects sponsored by Foreign Organisations:-</u>		<u>Building under Construction at Bolpur , Birbhum</u>	
<u>Foreign Contribution Fund Balances :-</u>		Balance as per Last Year	2,85,692.00
Balance as per Schedule-II	27,76,321.61	<u>Building under Construction at Barasat</u>	
		<u>Paid during the year as per schedule 1</u>	19,19,657.00
		Balance as per Last Year	26,78,516.00
<u>B. Projects Implemented through local Funds:-</u>		<u>Chella Kamarpara (Toilet)</u>	
Balance as per Schedule-III	42,609.50	Balance as per Last Year	90,000.00
		<u>Current Assets, Loans & Advances</u>	
		As per Schedule- VI	24,08,647.00
		<u>Deposits:</u>	
		Security Deposits As per Shedule V	41,649.00
		<u>Other Loans & Advances :</u>	5,190.25
			46,839.25
		<u>Cash & Bank Balances :</u>	
		Cash -As per Schedule V	59,622.59
		Bank -As per Schedule V	16,90,985.87
			17,50,608.46
	1,23,05,773.60		1,23,05,773.60

DATE : 18.07.2025

PLACE : - KOLKATA

Nupur Sanyal

Hony.General Secretary

NUPUR SANYAL

Hony. Gr. Secretary

INSTITUTE OF SOCIAL WORK

Tarun Kumar Das

Treasurer

Treasurer
Institute of Social Work
Kolkata

For DAS TARUN & CO.
Chartered Accountants
Firm Reg. No. 11140E

Tarun Kumar Das S.C.A.
Proprietor
Member No. 050338

INSTITUTE OF SOCIAL WORK

29B, CHETLA CENTRAL ROAD
KOLKATA-700 027

DAS TARUN & CO.


CHARTERED ACCOUNTANTS
328/1, RAFI AHMED KIDWAI ROAD
P.O. BANGUR AVENUE
KOLKATA-700 055

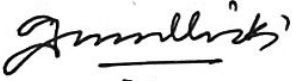
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2025

<u>EXPENDITURE</u>	<u>AMT.(Rs)</u>	<u>INCOME</u>	<u>AMT.(Rs)</u>
To Annual General meeting Expenses	13,890.00	By Subscription	16,400.00
To Audit Fees	10,000.00	By Local Donation	46,000.00
To Cleaner Charges	7,740.00	By Bank Interest SBI A/C	1,709.00
To Honorarium to Staffs	57,200.00	By Interest on Fixed Deposit	76,924.00
To Electricity , Telephone, Postage & Others	11,659.00	By Transfer from Foreign Fund	153.12
To Conveyance Expenses	6,950.00	(Schedule (II) (Rs. 4.59+0.53+148.00)	
To Bank Charges	265.50		
To Depreciation :		By Excess of Expenditure Over Income	1,00,818.50
" Buildings @ 5% p.a	1,10,455.04		
" Furniture @ 10% p.a	736.77		
" Computer @ 40% p.a	18,987.21		
" Plant & Machinery @ 15% p.a	221.10		
" Musical Instrument @ 15% p.a	3,900.00		
	<u>2,42,004.62</u>		<u>2,42,004.62</u>

DATE : 18.07.2025

PLACE : - KOLKATA


Hony.General Secretary
NUPUR SANYAL
Hony. Gr. Secretary
INSTITUTE OF SOCIAL WORK


Treasurer
Treasurer
Institute of Social Work
Kolkata

For DAS TARUN & CO.
Chartered Accountants
Firm Reg No 311140E




Tarun Kumar Das, F.C.A.
Proprietor
Membership No. 050338

SCHEDULE - II (forming part of Balance Sheet)

A. Foreign Contribution Fund Balances

FOUNDATION OF CHILDREN LEARNING & HUMAEN DEVELOPMENT		
Balance as per Last Account	2,17,565.77	
Add:Received from Asha for Education San Francisco .	<u>22,25,000.00</u>	
	24,42,565.77	
Add:Proportionate Bank Interest	<u>30,849.00</u>	
	24,73,414.77	
Less: Project Expenses	<u>24,73,413.72</u>	
	1.05	1.05
TAPAN MITRA FUND FOR ACADEMIC SUPPORT		
Balance as per last Account	10,22,158.00	
Add: Received from FD Bank Interest (Net TDS of Rs. 4798.00)	<u>39,178.00</u>	
	10,61,336.00	
Less:Project Expenses	<u>1,18,777.00</u>	
	<u>9,42,559.00</u>	9,42,559.00
EMPOWERING RURAL WOMEN & ADOLESCENT GIRLS TO COMBAT VIOLENCE		
Balance as per last Account	330.59	
Add:Proportionate Bank interest	<u>4.00</u>	
	334.59	
Less:Project Expenses	<u>330.00</u>	
Less : Transfer to Income & Expenditure A/C	<u>4.59</u>	
	0.00	0.00
SCHOLARSHIP PROGRAMME		
Balance as per last Account	1,54,264.53	
Add:Proportionate Bank interest	<u>1,948.00</u>	
	1,56,212.53	
Less:Project Expenses	<u>1,56,212.00</u>	
Less : Transfer to Income & Expenditure A/C	<u>0.53</u>	
	0.00	0.00
YAAS RELIF FUND		
Balance as per last Account	3,275.00	
Add:Proportionate Bank interest	<u>41.00</u>	
	3,316.00	
Less. Project Expenses	<u>2,068.94</u>	
	<u>1,247.06</u>	1,247.06
FUND FOR HOME HEALTH CARE PROJECT		
Received from Avik Majumder	20,44,861.50	
Add:Proportionate Bank interest	<u>25,826.00</u>	
	20,70,687.50	
Less. Project Expenses	<u>5,86,457.00</u>	
	<u>14,84,230.50</u>	14,84,230.50
FUND FOR HOME FOR AGED PERSONS		
Received from Avik Majumder	13,66,296.00	
Add:Proportionate Bank interest	<u>17,256.00</u>	
	13,83,552.00	
Less. Project Expenses	<u>13,33,200.00</u>	
	<u>50,352.00</u>	50,352.00
Balance B/D		24,78,389.61

Cont. P - 2


NUPUR SANYAL
 Hony. Gr. Secretary
 INSTITUTE OF SOCIAL WORK


 Treasurer
 Institute of Social Work

INSTITUTE OF SOCIAL WORK

29B, CHETLA CENTRAL ROAD
KOLKATA-700 027

Page - 2

Balance B/D

24,78,389.61

EDUCATION REHABILATION FOR AMPHAN AFFECTS REGIONS

Received from Asha for Education , Cornell University	917.00	
Add:Proportionate Bank interest	12.00	
	<u>929.00</u>	
Less. Project Expenses	-	
	<u>929.00</u>	929.00

EDUCATION PROGRAMME

Received from Avik Majumder	2,93,299.00	
Add:Proportionate Bank interest	3,704.00	
	<u>2,97,003.00</u>	2,97,003.00

ISW PROJECT EXPENSES

Received from Frenzel Srimal Ursula Margareti	6,466.00	
Add:Proportionate Bank interest	82.00	
	<u>6,548.00</u>	
Less. Project Expenses	6,400.00	
Less: Transfer to Income & Expenditure A/C	148.00	
	<u>0.00</u>	0.00
Total Rs.		<u>27,76,321.61</u>

Schedule - III (Forming Part of Balance Sheet) B.Projects Implemented through local Funds

AVAILABILITY OF MICRO CREDIT FOR THE SELF HELP GROUPS

Balance as per last Account		18,227.50
	<u>SCHOLARSHIP PROGRAMME PROJECT</u>	
Balance as per last Account	7,950.00	
Less. Project Expenses	<u>7,465.00</u>	485.00
	485.00	
	<u>HOME HEALTH AID PROGRAMME (PRAGATI)</u>	
Balance as per last Account	27,347.00	
Less. Project Expenses	<u>3,450.00</u>	
	<u>23,897.00</u>	23,897.00
Total		<u>42,609.50</u>

Nupur Sanyal

Hony.General Secretary

NUPUR SANYAL

Hony. Gr. Secretary

INSTITUTE OF SOCIAL WORK

DATE :- 18.07.2025

PLACE :- KOLKATA

Tarun Kumar Das

Treasurer

Treasurer

Institute of Social Work

For DAS TARUN & CO.

Chartered Accountants

Firm Reg. No. 311140E

Kolkata

18/07/2025

Tarun Kumar Das, F.C.A.

Proprietor

Membership No. 050338

INSTITUTE OF SOCIAL WORK

29B, CHETLA CENTRAL ROAD
KOLKATA-700 027
SCHEDULE - IV forming part of Balance Sheet

DAS TARUN & CO.
CHARTERED ACCOUNTANTS
328/1, RAFI AHMED KIDWAI ROAD
P.O. BANGUR AVENUE
KOLKATA-700 055

SCHEDULE OF FIXED ASSETS & DEPRECIATION AS ON 31ST MARCH, 2025

(1) Fixed Asset Items	(2) W.D.V. as on 1/4/2024	(3) Additions more than 180 Days	(4) Total Value [2] + [3]	(5) Additions Less than 180 Days	(6) Sale/ Disposal	(7) Gross value [4] + [5]	(8) & (9) Depreciation		(10) Total Depreciation	(11) W.D.V 31/03/2025 [7] - [10]
							on [4] at full rate	on [5] at 1/2 rate		
Land & Buildings (5%); land Building at Bolpur old Balance of Land & Building (No Depreciation Charged)	3,52,351.00		3,52,351.00			3,52,351.00				3,52,351.00
Bakery Building & Oven	6,16,352.20		6,16,352.20			6,16,352.20				6,16,352.20
Community Hall Barasat	60,245.10		60,245.10			60,245.10	3,012.25		3,012.25	57,232.85
Office Floor Purchase	58,855.88		58,855.88			58,855.88	2,942.79		2,942.79	55,913.09
	20,90,000.00		20,90,000.00			20,90,000.00	1,04,500.00		1,04,500.00	19,85,500.00
	31,77,804.18		31,77,804.18			31,77,804.18	1,10,455.04		1,10,455.04	30,67,349.14
Furniture & fixture (10%); Office Furniture										
	7,367.79		7,367.79			7,367.79	736.77		736.77	6,631.02
	7,367.79		7,367.79			7,367.79	736.77		736.77	6,631.02
Computer & Accessories (40%) Computer										
	6,406.02	41,062.00	47,468.02			47,468.02	18,987.21		18,987.21	28,480.81
	6,406.02	16,000.00	47,468.02			47,468.02	18,987.21		18,987.21	28,480.81
Plant & Machinery (15%); Sewing Machine										
	1,474.02		1,474.02			1,474.02	221.10		221.10	1,252.92
	1,474.02		1,474.02			1,474.02	221.10		221.10	1,252.92
Musical Instrument (15%)		26,000.00	26,000.00			26,000.00	3,900.00		3,900.00	22,100.00
Gross Total:	31,93,052.01	67,062.00	32,60,114.01			32,60,114.01	1,34,300.12		1,34,300.12	31,25,813.89

DATE :-18.07.2025

PLACE :- KOLKATA

Nupur Sanyal
Hony. General Secretary
NUPUR SANYAL
Hony. Gr. Secretary
INSTITUTE OF SOCIAL WORK

Tarun Kumar Das
Treasurer
Treasurer
Institute of Social Work
Kolkata

For DAS TARUN & CO.
Chartered Accountants
Firm Reg. No. 31140E

Tarun Kumar Das, F.C.A.
Member No. 050338

INSTITUTE OF SOCIAL WORK
29B, CHETLA CENTRAL ROAD
KOLKATA-700 027

DAS TARUN & CO.
CHARTERED ACCOUNTANTS
328/1, RAFI AHMED KIDWAI ROAD
P.O. BANGUR AVENUE
KOLKATA-700 055

SCHEDULE - V (forming part of Balance Sheet)

Current Assets Loans & advances

Deposits

Security Deposit with calcutta Telephones	8,020.00	
Security Deposit with CESC Ltd.	15,085.00	
Security Deposit with WBSEB	18,544.00	41,649.00
		<u>41,649.00</u>

Other Loans & Advances :

Empowerment of Adolescent Girls by Skill development

Balance as per last account		5,190.25
		<u>5,190.25</u>

Cash-in-hand : Foreign fund
Local Fund

	34,494.48	
	25,128.11	59,622.59
		<u>59,622.59</u>

Cash at Bank :

SBI FCRA Savings Bank A/c No. 40108684763	15,83,529.79	
UCO Bank -SB A/c No. 2007/l, kalighat Br.	36,941.97	
UCO Bank SB A/c No. 2706/l , Kalighat Br.	644.06	
SBI, SB Bank A/c No.33902323456	69,870.05	16,90,985.87
		<u>17,50,608.46</u>

Nupur Sanyal

Hony.General Secretary
NUPUR SANYAL
Hony. Gr. Secretary
INSTITUTE OF SOCIAL WORK

DATE :- 18.07.2025

PLACE :- KOLKATA

J. Mondlik

Treasurer

Treasurer
Institute of Social Work
Kolkata

For DAS TARUN & CO.
Chartered Accountants
Firm Reg No. 311140E



Tarun Mondlik F.C.A.
Proprietor

Membership No. 050338

INSTITUTE OF SOCIAL WORK
29B, CHETLA CENTRAL ROAD
KOLKATA-700 027

DAS TARUN & CO.
CHARTERED ACCOUNTANTS
328/1, RAFI AHMED KIDWAI ROAD
P.O. BANGUR AVENUE
KOLKATA-700 055

SCHEDULE - VI (forming part of Balance Sheet)

Current Assets, Loans & Advances:-

Fixed Deposit in State Bank of India

Current Assets, Loans & Advances:-

A/C No. 35838144033

A/C No. 35838154733

A/C No. 35838154971

A/C No. 36072713182

Add: Interest on fixed Deposit (2017-18)

Add: Interest on fixed Deposit (2018-19)

Add: Interest on fixed Deposit (2019-20)

Add: Interest on fixed Deposit (2020-21)

Add: Interest on fixed Deposit (2021-22)

Add: Interest on fixed Deposit (2022-23)

Add: Interest on fixed Deposit (2023-24)

Add : Interest on fixed Deposit (2024-25)

Less: Fixed Deposit in State Bank of India

A/c No. 35838154733 (Pre Maturity)

A/c No. 35838154971 (Pre Maturity)

Fixed Deposit in UCO Bank

A/c No. 05840310056509

A/c No. 0584031006334

5,00,000.00	
5,00,000.00	
5,00,000.00	
4,00,000.00	
<u>19,00,000.00</u>	
2,33,507.00	
1,08,351.00	
1,06,107.00	
1,14,012.00	
1,17,891.00	
85,207.00	
65,598.00	
69,230.00	27,99,903.00
5,64,511.00	
7,46,045.00	13,10,556.00
<u>14,89,347.00</u>	
6,69,300.00	
2,50,000.00	9,19,300.00
<u>Total Rs.</u>	<u>24,08,647.00</u>

Nupur Sanyal

Hony. General Secretary

NUPUR SANYAL

Hony. Gr. Secretary

INSTITUTE OF SOCIAL WORK

DATE : 18.07.2025

PLACE : - KOLKATA

Jumilisk

Treasurer

Treasurer
Institute of Social Work
Kolkata

For DAS TARUN & CO.
Chartered Accountants
Firm Reg. No. 140E



Tarun Das, F.C.A.
Proprietor
Membership No. 050338

INSTITUTE OF SOCIAL WORK

298, CHETLA CENTRAL ROAD

KOLKATA - 700027

DAS TARUN & CO.

CHARTERED ACCOUNTANTS

328/1, RAFI AHMED KIDWAI ROAD

P.O. BANGUR AVENUE

KOLKATA - 700055

Schedule of Unutilized Foreign Contribution Fund Balance as on 31st March, 2025

DETAILS

	<u>AMOUNT (RS.)</u>
Balance as per Schedule II Foreign Contribution Fund Balance :	27,76,321.61
Less : FIXED DEPOSITED Rs. (669300.00 +250,000.00)	9,19,300.00
	<u>18,57,021.61</u>
Less : EXPENDITURE INCURRED FROM :	
UCO Bank not yet Recovered Rs.(5190.25 + 700)	5890.25
Bank Charges	550.00
	<u>6,440.25</u>
	18,50,581.36
Add : Amount Transfer to I/E A/C (2019 -2020)	2.38
Add : Amount Transfer to I/E A/C (2021-2022)	0.38
Add : Amount Transfer to I/E A/C (2024-2025)	153.12
	<u>155.88</u>
	<u>18,50,737.24</u>

FOREIGN

Cash in Hand	34,494.48
Bank Balance (UCO Bank)	15,83,529.79
Bank Balance (SBI,FCRA)	36,941.97
Balance Kept in Local Fund	1,95,771.00
	<u>18,50,737.24</u>

Nupur Sanyal

General Secretary

NUPUR SANYAL

Hony. Gr. Secretary

INSTITUTE OF SOCIAL WORK

Tarun Kumar Das

Treasurer

Treasurer

Institute of Social Work
Kolkata

DAS TARUN & CO.

CHARTERED ACCOUNTANTS

Firm Reg.No.311140E



Tarun Kumar Das F.C.A

Proprietor

Membership No. 050338

DATE :- 18/07/25

PLACE :- Kolkata

Ref. No. :

003/25-26/DT&Co.

Date :

18.07.2025

Certificate to be given by Chartered Accountant


I/We have audited the account of Institute of Social Work of 29B ,Chetla Central Road, Kolkata - 700 027, West Bengal , registered under the West Bengal Society Registration Act 1961, under the registration number S0022457 of 1978-79 of West Bengal for the financial year ending the 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited account :

- i. The brought forward foreign contribution at the beginning of the financial year was Rs. 42,47,932.90
- ii. Foreign contribution of / worth Rs. 22,25,000.00 was received by the Association during the financial year 2024-25
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 80347.00 was received by the Association during the financial year 2024-25
- iv. The balance of unutilized foreign contribution with the Association at the end of the financial year 2024-25 was Rs. 18,50737.24
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 .
- vi. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us .
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010 .
- viii. An amount of Rs.9,19,300.00 had been invested in Bank F/D by taking out from FC designated bank account .

Date : 18.07.2025

Place : Kolkata

For Das Tarun & Co.
Chartered Accountant
Firm Reg. No. 311140E


Tarun Kumar Das, F.C.A.
Proprietor
Membership No: 50338