



Bhattacharyya Roychaudhuri & Associates

Chartered Accountants

36, Strand Road, Room No. 13, 1st Floor,
Kolkata-700 001

E-mail nroychaudhuri@gmail.com
9331004832

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL STATEMENTS

Opinion

We have audited the 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 the Balance Sheet as at 31st March 2021, the Income & Expenditure Accounts and the Receipts and Payments Accounts for the year then ended, and the notes to the financial statements including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the society as at 31st March 2021, its financial performance and the summary of cash and bank transactions for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.

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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1	On account of COVID19 pandemic, the audit was conducted from remote location based on Accounting Data in Tally SW for FY2020-21 obtained in soft form from the society. The review of physical documents (wherever required) was carried out through scanned image of documents and confirmation provided by the management of the society. There are documents especially with respect to availability of original documents with the society, authenticity of documents available.	Principal Audit Procedures Our audit procedure included, but were not limited to, the following: * Scrutinizing the accounting data through Tally SW. * Review of scanned documents provided. * Further inquiry and review based on scrutiny of scanned documents. * Independent verification for the cases wherein authentic information is available. * Obtaining confirmation with respect to authenticity of documents and availability original documents in the custody of the society from the management of the society.



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

The Management of the society is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows 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, the 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other matters:

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.

For Bhattacharyya Roychaudhuri & Associates
Chartered Accountants
FRN: 316072E

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CA. Nikhiles Roychaudhuri
Partner
Membership No: 052323
UDIN: **21052323AAAAAW5342**

Date: 13th September, 2021
Place: Kolkata

CALCUTTA RESCUE

BALANCE SHEET AS AT 31ST MARCH , 2021

Previous Year (2019-2020)	Liabilities	Current Year (2020-2021)		Previous Year (2019-2020)	Assets	Current Year (2020-2021)	
Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
	Fund Account : (Schedule - 9)			3,05,18,096	Fixed Assets : (As per Schedule-1)		3,29,64,672
6,15,15,044	General Fund	6,74,83,244					
54,49,588	Building Fund	58,01,086					
1,70,23,604	Specific Fund	3,06,25,687	10,39,10,017	4,78,51,186	Investment : (As per Schedule-2)		8,87,75,304
-	Dr. Jack's Benevolent Fund - Corpus		2,36,59,900				
-	Dr. Jack's Benevolent Fund - Corpus - Interest Earned	11,27,833					
-	Less: Utilised	3,57,261	7,70,572				
	Current Liabilities & Provisions : Current Liabilities (Schedule - 10)				Current Assets:		
4,43,475	Statutory Dues	49,398		17,36,972	Inventory (Schedule - 3)	24,89,312	
1529525	Sundry Creditors	10,64,017					
10,98,899	Liability for Expenses	10,13,532		13,668	Sundry Debtors (Schedule - 4)	8,165	
-	Advance for Handicrafts	2,260			Cash & Bank Balance (Schedule - 5)		
-	Un-disbursed Grant (Transferred from I & E A/c)	3,68,300	24,97,507	3,18,703	Cash in Hand	1,66,084	
					(Certified by Management)		
				61,72,286	Cash at Bank: (With Scheduled banks)	59,38,590	86,02,151
				15,54,110	Other Assets : (Schedule - 6)		24,60,699
	Provision (Schedule - 11) :						
32,42,822	Leave Encashment	35,91,034			Advances: (Schedule - 7)		
75,355	Rent	2,04,535		14,72,866	Advances	11,05,832	
96,406	Old Non Moving Stock (Handicraft)	96,406	39,95,975	1,14,897	Prepaid Expenses	1,11,069	
-	Educational Expenses	1,04,000		5,71,157	Tax Deducted At Source (Receivable)	7,02,527	19,19,428
	Notes on Accounts : (Schedule - 12)			1,50,777	Deposits : (Schedule - 8)		1,11,717
9,04,74,718		13,48,33,971		9,04,74,718			13,48,33,971

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

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(C. A. Nikhiles Roychoudhuri)
PARTNER

(Signature)
(Gautam Chakravarti)
Hon' Chairperson

(Signature)
(Samindra Roy)
Hon' Secretary

(Signature)
(Shomir Choudhuri)
Hon' Treasurer

(Signature)
(Jaydeep Chakraborty)
Chief Executive Officer

(Signature)
(Rubi Sen)
Finance Manager

Place: Kolkata
Date: 13/09/2021

Membership No. 052323

Annexure - A

Details of Donations

Previous Year 2019-2020	Particulars	Current Year 2020-2021
6,40,58,360	Foreign Donation	7,71,51,323.0
6,12,13,840	Donation from Support Groups	7,30,14,484
55,64,661	Calcutta Rescue Germany	63,45,217
1,77,77,716	Calcutta Rescue Fund, U. K.	2,91,09,060
7,62,150	Calcutta Rescue Norway	-
1,61,71,720	Fondation Calcutta Espoir, Switzerland	1,31,09,503
1,38,10,446	Stiftung - Calcutta Rescue, Switzerland	1,88,90,995
77,383	Calcutta Rescue Ireland	4,43,636
-	Calcutta Rescue Canada	5,48,600
8,58,110	Calcutta Espoir France	10,31,136
39,33,020	Calcutta Rescue, Netherlands	26,59,680
22,58,634	Calcutta Rescue USA (WHEN)	8,76,657
18,18,826	Companies/ Cor/ NGO	36,41,758
9,06,045	Solidar India	-
-	Fair Trade Forum India	30,000
-	Direct Relief International	1,59,119
7,284	Global Giving Foundation	-
-	Online UK Giving Foundation	46,053
6,98,554	Indian Schools Alumni and Friends, USA	19,32,758
1,84,878	Development Action Society	-
-	Give Foundation	14,70,050
22,065	Yourcause LLC	3,778
10,25,694	Individual	4,95,081
55,47,563	Local Donation	65,96,233
33,11,045	Companies/ Cor/ NGO	33,15,102
-	Anweshan	25,000
1,07,332	Alliance Mills Lessees	-
1,00,719	Arohan Financial Services Ltd.	-
2,000	Biotech Diagnostic	-
500	Deshbandhu Stores	-
5,000	East India Chapter Rose Croix	-
16,170	Emcure Pharmaceuticals Ltd.	-
1,500	Gainwell Commosales Pvt. Ltd.	41,400
500	Gaurishankar & Co.	-
-	Gita Seed Farm	-
-	Give Foundation	10,79,793
5,05,545	Heritage River Journeys Pvt. Ltd.	3,09,625
12,920	India Cares Foundation	9,898
-	Indian Pac Consulting Pvt. Ltd.	5,00,000
1,00,000	Inditrade Capital Limited	-
-	Inditrade Fincorp Limited	1,00,000
2,940	ICFAI Business School	-
6,000	Inner Wheel Club	10,000
1,000	King Enterprise	-
500	Krishi Kranti	-
-	Ladies Study Group Charitable Trust	2,00,000
2,001	Life Save Medicine Unit	-
10,320	Magma Fincorp Ltd.	1,59,307
-	Magma Foundation	51,000
2,000	Majumder Pharmaceuticals	-
-	Mitti Social Initiatives Foundation	30,000
-	M/s. Bharat Shree	6,000
2,200	Nahoum & Sons Pvt. Ltd.	-
27,690	Nopany 92 Charitable Trust	-
-	New Kolkata Academy of Paediatrician	50,000
2,000	Omkar Pharma	-
30,000	Omidyar Network India Advisors Pvt. Ltd.	-
500	Om Bhandar	-
500	Paharpur Amaarpur S.S.S. Ltd.	-
2,500	RGP Foundation	-
14,000	Rolls Pack Pvt. Ltd.	18,000
15,000	Rotary Club of Calcutta Welfare Trust	25,079
-	Shyam Ferro Alloys Limited	1,00,000
2,87,601	Small Change	-
15,98,947	Sony India Pvt. Ltd.	-
13,160	Supertron Foundation	-
2,000	S. Serum Analysis Centre (P) Ltd.	-
12,000	Snuti Mass Communications	-
20,000	Time & Talents Club	20,000
5,000	Unibrands	-
3,00,000	West Bengal Electronics Development Corporation Limited	5,00,000
1,00,000	Willowood Chemicals Pvt. Ltd.	-
-	WMSS Labs (India) Pvt. Ltd.	80,000
1,000	Zyron Pharma	-
22,36,518	Individual	32,81,131
6,96,05,923	Total Donation Received	8,37,47,556

Annexure - B

Details of Grants

Previous Year 2019-2020	Particulars	Current Year 2020-2021	
-	Foreign Grants		29,05,964
-	Companies/ Cor/ NGO		29,05,964
-	Pricewaterhouse Coopers SDC P Ltd.	20,05,964	
-	Concern India Foundation	9,00,000	
15,330	Local Grants		36,41,300
15,330	Companies/ Cor/ NGO		36,41,300
	Balmer Lawrie & Co. Limited	5,47,000	
15,000	Hindustan Unilever Limited	-	
330	Emcure Pharmaceuticals Limited	-	
-	Pricewaterhouse Coopers (PWC) Private Ltd.	3,58,300	
-	Tech Mahindra Foundation	10,76,000	
	Transforming Rural India Foundation	6,60,000	
	United Way of Bengaluru	10,00,000	
15,330	Total Grants Received		65,47,264

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Annexure - C

<u>Previous Year</u> <u>2019-2020</u>	<u>Particulars</u>	<u>Current Year</u> <u>2020-2021</u>
30,46,241	Interest on Fixed Deposit	40,87,079
-	Interest on Dr. Jack's Benevolent Fund - Corpus	11,27,833
30,770	Interest on TDS Refund	18,380
10,126	Interest on Staff Advances	6,892
1,05,633	Interest on Savings Bank Account	<u>1,61,699</u>
31,92,770	<u>Total Interest</u>	54,01,883

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SCHEDULE FOR FIXED ASSETS (SCHEDULE VI)

Sl.No.	Particulars	Gross Block				DEPRECIATION			NET BLOCK		
		as at 31.03.20	Additions	Deductions	Total	Upto 31.03.20	For the Year	Withdrawal	Upto 31.03.21	As at 31.03.21	As at 31.03.20
		as at 31.03.21									
1	Building	20,01,001	1,78,15,784	15,77,315	1,82,39,470	17,41,571	17,86,214	13,64,244	21,63,541	1,60,75,929	2,59,430
2	Furniture & Fixture	15,99,499	21,650	27,435	15,93,714	10,60,355	55,253	18,936	10,96,672	4,97,042	5,39,144
3	Office Equipments	14,69,075	3,05,772	2,204	17,72,643	10,92,063	1,48,566	2,142	12,38,487	5,34,156	3,77,012
4	Computer, Printer and Other Accessories	16,26,673	5,82,778	48,000	21,61,451	15,82,223	2,50,894	48,000	17,85,117	3,76,334	44,450
5	Plant & Machinery	2,58,090	23,550	1,81,545	1,00,095	2,41,796	5,517	1,78,485	68,828	31,267	16,294
6	Vehicle	57,47,974	33,49,325	-	90,97,299	35,68,252	6,97,268	-	42,65,520	48,31,779	21,79,722
7	Capital Work in Progress	1,78,15,784	-	1,78,15,784	-	-	-	-	-	-	1,78,15,784
Total		3,05,18,096	2,20,98,859	1,96,52,283	3,29,64,672	92,86,260	29,43,712	16,11,807	1,06,18,165	2,23,46,507	2,12,31,836
Previous Year (2019-20)		3,03,44,709	2,50,645	77,258	3,05,18,096	86,87,615	6,54,442	55,797	92,86,260	2,12,31,836	2,16,57,094

Note: Addition to Vehicle includes Purchase of New Bolero Car for Rs 880,000/- . Since the vehicle has been registered on 4th April, 2021, depreciation has not been charged on this item.

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DETAILS OF INVESTMENT

Previous Year (2019-2020)			Particulars	Current Year (2020-2021)		
Total	Local Account	Foreign Account		Foreign Account	Local Account	Total
Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
2,24,08,000	52,00,000	1,72,08,000	Standard Chartered Bank (F/D) A/c	2,23,08,000	64,76,325	2,87,84,325
15,00,000		15,00,000	Axis Bank Ltd. (F/D) A/c	1,05,10,676		1,05,10,676
			State Bank Of India (Dr. Jack's Benevolent Fund - Corpus)	1,15,00,000		1,15,00,000
			Standard Chartered Bank (Dr. Jack's Benevolent Fund - Corpus)	1,24,10,000		1,24,10,000
1,33,80,054	42,98,509	90,81,545	State Bank Of India (F/D)	1,18,14,357	40,30,857	1,58,45,214
			<u>Depreciation Fund Account:-</u>			
53,00,000		53,00,000	S B I (8% Govt. Bonds)	53,00,000		53,00,000
26,43,132	-	26,43,132	Standard Chartered Bank (F/D) A/c	16,55,089	-	16,55,089
			<u>Leave Encashment Fund A/C:-</u>			-
26,20,000	-	26,20,000	Standard Chartered Bank (F/D) A/c	27,70,000	-	27,70,000
4,78,51,186	94,98,509	3,83,52,677	Total	7,82,68,122	1,05,07,182	8,87,75,304

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STATEMENT OF CLOSING INVENTORY

Previous Year (2019 - 2020)	Unit	Current Year (2020 - 2021)			
		Medicine	Benefit	Raw Materials & Finished goods	Total
6,04,843	Main Store	9,82,586	5,08,946	-	14,91,532
5,37,139	Talapark Clinic	3,74,720	9,841	-	3,84,561
12,644	Chitpur Clinic	10,967	390	-	11,357
4,384	Urban Dots	18,798	581	-	19,379
7,904	School-I		421	-	421
61,347	Talapark School	-	45,286	-	45,286
39,231	HIV Project	65,010	22,232	-	87,242
3,69,580	Handicrafts	-	-	3,60,739	3,60,739
40,190	Nimtala Clinic	30,153		-	30,153
34,540	Street Medicine Programme I	12,157	10,668	-	22,825
25,170	Street Medicine Programme II	17,694	18,123	-	35,817
17,36,972	Total	15,12,085	6,16,488	3,60,739	24,89,312

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Schedule - 4

DETAILS OF SUNDRY DEBTORS

Previous Year (2019-2020)	Particulars	Current Year (2020-2021)
Amount (Rs.)		Amount (Rs.)
-	Confluentia Art Café Lip	4,470
120	Cafe B60	
1,540	Coeval Crafts	
2,850	Karigarline Marketing Pvt. Ltd. (Desai)	
3,670	Maura Hurly	2,520
5,488	Sasha Exports	400
-	Sonia Kar	775
13,668	TOTAL	8,165

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

Previous Year (2019-2020)			Particulars	Current Year (2020-2021)		
Total	Local Cash	Foreign Cash		Foreign Cash	Local Cash	Total
Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
13,615	-	13,615	Chitpur Clinic	2,173	-	2,173
16,837	16,837	-	Handicrafts	-	11,821	11,821
1,08,890	7,990	1,00,900	Head Office	84,247	18,562	1,02,809
92,565	92,565	-	Head Office (Handicrafts)	-	7,051	7,051
11,876	-	11,876	H I V Project	13,088	-	13,088
3,840	-	3,840	Urban DOTS	220	-	220
6,467	-	6,467	Main Store	2,087	-	2,087
4,369	-	4,369	Office	2,957	-	2,957
2,533	-	2,533	Street Medicine Programme II	12	-	12
11,698	-	11,698	School I	1,924	-	1,924
1,181	-	1,181	Talapark School	1,181	-	1,181
9,387	-	9,387	Nimtala Clinic	4,183	-	4,183
18,321	-	18,321	Street Medicine Programme I	5,432	-	5,432
17,124	-	17,124	Talapark Clinic	11,146	-	11,146
3,18,703	1,17,392	2,01,311	Total	1,28,650	37,434	1,66,084

B Details of Cash at Bank

Previous Year (2019-2020)			Particulars	Current Year (2020-2021)		
Total	Local Account	Foreign Account		Foreign Account	Local Account	Total
Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
			Depreciation Fund Account:-			
2,50,766	-	2,50,766	Standard Chartered Bank	3,16,145	-	3,16,145
			Leave Encashment Fund A/C:-			
3,13,028	-	3,13,028	Standard Chartered Bank	3,35,567	-	3,35,567
14,99,232	9,42,172	5,57,060	Standard Chartered Bank	7,88,244	4,77,941	12,66,185
11,02,681	-	11,02,681	Axis Bank Ltd.	8,80,036	-	8,80,036
5,98,309	5,98,309	-	State Bank of India (37999)	-	2,94,075	2,94,075
5,06,893	-	5,06,893	State Bank of India (20402)	2,01,258	-	2,01,258
19,01,377	19,01,377	-	State Bank of India (16663)	-	26,45,324	26,45,324
61,72,286	34,41,858	27,30,428	Total	25,21,250	34,17,340	59,38,590

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Schedule - 6

DETAILS OF OTHER ASSET

Previous Year (2019-2020)	Particulars	Current Year (2020-2021)
Amount (Rs.)		Amount (Rs.)
15,54,110	Accrued Interest on Investments	24,60,699
15,54,110	TOTAL	24,60,699

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DETAILS OF ADVANCES

Schedule - 7

Previous Year (2019-2020)		Particulars	Current Year (2020-2021)
Amount (Rs.)	<u>Suppliers</u>		Amount (Rs.)
90,016	Amitava Mitra		
	Anupriya Chatterjee Sen	8,000	
	Arijit Sen	3,600	
6,146	Bharat Petroleum	3,454	
24,500	Bhola Baba Bhandar		
60,450	Caution Money	60,450	
310	Chattala Chemical Industries		
2,400	Dipti Majumder		
11,092	Edward Food Research And Anlysis Centre Ltd.		
1,221	Emami Frank Ross Ltd.	33,411	
3,56,742	Employees State Insurance Corporation	3,56,742	
2,000	Gopal Das		
25,200	Gopesh Protiens Pvt. Ltd.		
	Goutam Saha	75,000	
	Health Care Diagnostic Centre	2,800	
1,083	Hemanta Kumar Dutta		
900	Hope Kolkata Foundation	900	
	Independent Research Ethics Society	10,000	
60,890	Jitendra Narayan Roy Infant & Nursery School		
	King Enterprise	31,098	
7,700	Loreto Convent School Entally		
17,000	Loreto Day School Sealdah		
49,133	Mishra Book Agency		
19,500	M/s Chandan Baul		
4,000	M/s Nirmalamayee Sheet Corporation		
15,000	Mrs. Sampri Mitra	15,000	
	Metro Cash and Carry India Pvt. Ltd.	8,698	
	Narbheram Leasing Co. Pvt. Ltd.	-	
1,679	Nu Home		
1,94,950	National Interior		
8,000	Oneness Tech Solutions	-	
6,500	Parimal Ghosh		
11,520	P. K. Computer Aid	1,800	
3,000	Saraswati Devi		
	Sandip Sales & Service	1,416	
	S. N. Enterprise	15,160	
4,630	Seth Soorajmull Jalan Balika Vidyalaya	34,920	
5,940	Savitri Pathshala A/c. Development		
9,360	Savitri Pathshala (H.S.)	1,200	
46,400	Savitri Pathshala Primary Section		
2,410	S. B. Modern		
81,180	Shree Balkrishna Bithalnath Balika Vidyalaya	7,200	
2,400	Shree Balkrishna Bithalnath Vidyalaya	600	
480	Shree Didoo Maheshwari Panchyat Vidyalaya	240	
	St. Paul's Kg. & Day School	63,000	
19,200	St. Paul's School Hostel		



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DETAILS OF ADVANCES

Schedule - 7

Previous Year (2019-2020)	Particulars	Current Year (2020-2021)
20,100	Tara Maa Enterprise	
	Tala Park Agencies	2,972
	Tapan Kumar Raha	45,000
248	The New India Assurance Co. Ltd.	248
2,600	The Oriental Seminary	400
600	The Oriental Seminary for Girls (Primary)	
4,950	Victoria Institution (School)	4,950
44,000	Victoria Institution (School) Hostel	
1,10,679	Vardhman Health Specialities Pvt. Ltd.	15,062
2,945	Wish Net Private Limited	-
		8,03,321
	Staff & Beneficiary	
5,000	Ashoke Singh	500
10,455	Debabrata Sau	
	Deo Nandan Shaw	62,431
24,195	Shankar Sahani	
-	Farhat Jahan Begum	12,000
	Farukh Ahmed	6,000
14,037	Maya Singh	
10,448	Jhantu Saha	1,000
	Janabrata Sengupta	9,000
8,500	Nityananda Roy	
8,950	Husna Bibi	
	Gopal Paul	3,000
	Nilu Khokan	8,056
	Padam Bahdur Chetry	83,812
	Priya Ghosh	3,850
	Shibsankar Chowdhury	43,897
	Sanu Das	4,928
51,000	Jaydeep Chakraborty	-
1,227	Umesh Yadav	64,037
		3,02,511
14,72,866	TOTAL	11,05,832

DETAILS OF PREPAID EXPENSE

Previous Year (2019-2020)	Particulars	Current Year (2020-2021)
Amount (Rs.)		Amount (Rs.)
77,366	Insurance Premium	79,110
2,700	Rent	1,500
34,831	Rates and Taxes	30,459
1,14,897	TOTAL	1,11,069

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DETAILS OF SECURITY DEPOSIT		
Electricity Deposit	Amount (Rs.)	Amount (Rs.)
CESC for Meter		
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
Deposit to Landlord		
Handicrafts Project (2002-03)	7,500	
Handicrafts Project (2011-12)	8,000	
Main Store (2008-09)	<u>40,000</u>	55,500
Deposit to Others		
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
		1,11,717

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Details of Fund

Schedule - 9

	<u>Previous Year</u>	<u>Current Year</u>
	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
General Fund	6,15,15,044	6,74,83,244
Building Fund	54,49,588	58,01,086
Specific Fund	1,70,23,604	3,06,25,687
Total	8,39,88,236	10,39,10,017

A) General Fund

Previous Year 2019-2020	Particulars	Current Year 2020 - 2021		
Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
5,59,41,559	Balance as per last year		6,15,15,044	
	Less: Transferred To:			
6,98,610	Disability Project			
18,90,604	HIV Project	17,56,069		
	Pricewaterhouse Coopers SDC P Ltd.	20,05,964		
	Pricewaterhouse Coopers (PWC) Private Ltd.	3,58,300		
	Tech Mahindra Foundation	10,76,000		
	United Way of Bengaluru	10,00,000		
	Concern India Foundation	9,00,000		
	Kolkata Covid Challenge Fund (KCC Fund)	2,05,38,211		
	Dr. Jack's Benevolent Fund - Corpus Interest Earned	11,27,833		
14,73,017	Diabetic Programme	16,73,853		
7,66,137	School Building Fund	3,51,498		
14,46,945	Boarding School	13,73,497		
1,61,900	Vocational Training for Urban Kolkata	-		
41,42,564	Education Project	21,04,495		
3,18,074	M C H Programme	3,35,802		
15,64,000	Pneumonology	16,43,150		
1,00,00,000	Provision for two months running Cost	1,00,00,000		
-	Cancer Project (Give Foundation)	39,814		
2,25,947	Arsenic Project	-		
34,22,609	Medical Project	37,43,400		
31,03,862	Street Medicine Programme - I	37,17,722		
56,81,835	Street Medicine Programme - II	35,05,187		
54,006	Infrastructure Cost for Handicrafts Project	61,539		
1,15,908	Renovation Fund (Clinics & Schools)	-		
12,55,868	Handicrafts	3,74,441		
1,96,19,673			5,76,86,775	38,28,269
	Add: - Utilised during the year			
13,79,366	Diabetic Programme	15,38,286		
12,59,100	Boarding School	4,22,878		
18,90,604	HIV Project	17,56,069		
	Pricewaterhouse Coopers SDC P Ltd.	20,05,964		
	Pricewaterhouse Coopers (PWC) Private Ltd.	3,58,300		
	Tech Mahindra Foundation	10,76,000		
	United Way of Bengaluru	10,00,000		
	Concern India Foundation	9,00,000		
	Kolkata Covid Challenge Fund (KCC Fund)	75,33,286		
	Dr. Jack's Benevolent Fund - Corpus Expenses	3,57,261		
43,54,947	Education Programme	33,29,262		
3,49,854	M C H Programme	3,35,802		
17,03,227	Pneumonology	16,43,150		
2,25,947	Arsenic Project	-		
59,07,676	Street Medicine Programme - II	39,55,722		
6,98,610	Disability Project	-		
35,83,090	Medical Project	37,45,126		
	Cancer Project (Give Foundation)	39,814		
80,958	Renovation Fund (Clinics and Schools)	1,43,353		
31,03,862	Street Medicine Programme - I	37,17,722		
3,25,502	Vocational Training for Urban Kolkata	62,091		
1,95,000	School Building Fund	-		
12,55,868	Handicrafts	3,74,441		3,42,94,527
	Add: - Return from Specific Fund			
1,00,00,000	(Provision for Two Months Running Cost)			1,00,00,000
55,81,760	Add: Excess of Income Over Expenditure			1,93,60,448

B) Specific Fund

Previous Year 2019-2020 Amount (Rs.)	Particulars	Current Year (2020 - 2021)		
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
92,86,260	Depreciation Fund: (As per last year)	92,86,260		
	Add: during this year	29,43,712	1,22,29,972	
	Less : withdrawal		16,11,807	1,06,18,165
-	HIV Project (As per last year)	-		
	Add : During the year	17,56,069	17,56,069	
	Less : Utilised		17,56,069	-
10,000	Computer Training (As per last year)			10,000
-	Provision for two months running Cost			
	Transferred from General Fund	1,00,00,000		
	Less: Return to General Fund	1,00,00,000		-
9,54,100	Infrastructure Cost for Handicrafts Project			
	As per last year	9,54,100		
	Add: during the year	61,539		10,15,639
5,60,630	Medical Project			
	As per last year	5,60,630		
	Add: Fund Received during the year	37,43,400	43,04,030	
	Less Utilised during the year		37,45,126	5,58,904
31,88,362	Families Relocation (As per last year)			31,88,362
16,40,627	Educational Programme			
	As per last year	16,40,627		
	Add : Fund Received during the year	21,04,495	37,45,122	
	Less: Utilised		33,29,262	4,15,860
-	Handicrafts			
	Received during the year		3,74,441	
	Less: Utilised		3,74,441	-
42,582	Library			42,582
-	M C H Programme			
	As per last year	-		
	Add: Received during the year	3,35,802	3,35,802	
	Less: Utilised		3,35,802	-
-	Street Medicine Programme I			
	Received during the year		37,17,722	
	Less: Utilised		37,17,722	-
-	Street Medicine Programme II			
4,50,535	As per last year	4,50,535		
	Received during the year	35,05,187	39,55,722	
	Less: Utilised		39,55,722	-
	Vocational Training for Urban Kolkata			
62,091	As per last year	62,091		
	Add: Received during the year	-	62,091	
	Less: Utilised		62,091	-
1,43,353	Renovation Fund (Clinics and Schools)			
	As per last year	1,43,353		
	Add : Fund Received during the year	-	1,43,353	
	Less: Utilised		1,43,353	-
	Boarding School			
4,54,825	As per last year	4,54,825		
	Add : Fund Received during the year	13,73,497	18,28,322	
	Less: Utilised		4,22,878	14,05,444

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B) Specific Fund

Previous Year 2019-2020 Amount (Rs.)	Particulars	Current Year (2020 - 2021)		
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
	<u>Breast Cancer Project</u>			
1,36,588	As per last year			1,36,588
	<u>Pneumonology</u>			
-	As per last year	-		
	Add : Fund Received during the year	16,43,150	16,43,150	
	Less: Utilised		16,43,150	-
	<u>Cancer Project (Give India Foundation)</u>			
	Received during the year		39,814	
	Less: Utilised		39,814	-
	<u>Pricewaterhouse Coopers SDC P Ltd.</u>			
	Received during the year		20,05,964	
	Less: Utilised		20,05,964	-
	<u>Pricewaterhouse Coopers (PWC) Private Ltd.</u>			
	Received during the year		3,58,300	
	Less: Utilised		3,58,300	-
	<u>Tech Mahindra Foundation</u>			
	Received during the year		10,76,000	
	Less: Utilised		10,76,000	-
	<u>United Way of Bengaluru</u>			
	Received during the year		10,00,000	
	Less: Utilised		10,00,000	-
	<u>Concern India Foundation</u>			
	Received during the year		9,00,000	
	Less: Utilised		9,00,000	-
	<u>Kokata Covid Challenge Fund (KCC Fund)</u>			
	Received during the year		2,05,38,211	
	Less: Utilised		75,33,286	1,30,04,925
93,651	<u>Diabetic Programme</u>		93,651	
	Received during the year		16,73,853	
	Less: Utilised		15,38,286	2,29,218
1,70,23,604	Total Specific Fund			3,06,25,687
	<u>School Building</u>			
48,78,451	As per last year	54,49,588		
2,92,707	Add: Interest on Fixed Deposit	3,51,498		
4,73,430	Add : Fund Received during the year	-	58,01,086	
1,95,000	Less: Utilised		-	58,01,086
54,49,588				

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CURRENT LIABILITIES

Previous Year 2019-2020	Particulars	Current Year 2020-2021	
Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
	<u>LIABILITY FOR STATUTORY DUES</u>		
9,439	E S I C (Employees)	9,262	
40,597	E S I C (Employer)	40,136	
84,617	Tax Deducted at Source	-	
13,770	Profession Tax	-	
5,917	P.F. Administrative Charges	-	
5,105	P.F. Insurance Charges	-	
1,42,015	Employers' P.F. Contribution	-	
1,42,015	Employees' P.F. Contribution	-	49,398
4,43,475			
	<u>LIABILITY FOR EXPENSES</u>		
54,281	Audit Fees	46,020	
24,650	Clinical Investigation		
3,28,771	Educational expenses	13,650	
3,88,668	Gratuity	8,52,242	
41,300	Internal Audit Fees		
-	Medication	914	
1,625	Nutritional Expenses		
1,94,950	Repair & Maintenance		
-	Hospital Operation & Other Charges	19,200	
-	Project Maintenance	5,979	
59,489	Staff Welfare	-	
-	Security Guard Charges	75,527	
5,165	Vehicle Hire Charges	-	10,13,532
10,98,899			
	<u>ADVANCE RECEIVED FROM CUSTOMER</u>		
-	Tuluk A104 Pereira Plaza	2,260	2,260



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CURRENT LIABILITIES

Previous Year 2019-2020	Particulars	Current Year 2020-2021
Amount (Rs.)		Amount (Rs.)
	Staff & Beneficiaries	Amount (Rs.)
900	Asea Begum	4,730
1,010	Afsana Parveen	
-	Anjali Naskar (Zakia)	1,100
	Bidyut Bhuiya	12,000
	Babita Kumari	950
	Bhola Nath Das	2,525
	Bipad Taran Garai	7,328
	Bulbuli Naskar	1,000
1,650	Dilip Hazra	-
	Debasish Sharma	1,050
	Debabrata Sau	320
	Debasish Mondal	12,860
	Dipayan Das	812
	Dhan Bahadur Chatri	6,620
1,800	Faraha Tarannum	1,200
	Fajila Bibi	1,000
	Fatema Molla	1,100
	Firdous parveen	600
550	Gautam Kumar	1,000
8,000	Gaurav Kumar	10,800
	Hafijul Sardar	9,200
	Hasina Begum	3,200
	Ishar Molla	3,510
	Jalauddin Molla	3,710
	Kaikasha Ansari	800
1,010	Kajal Sardar	
	Kaniz Fatma	560
	Karima Halder	1,000
	Khushi Singh	650
624	Lal Banu Gan	
1,225	Laxmi Mondal	
1,360	Lakshmi Routh	
	Lucky Kumari Sharma	850
1,200	Madia Effat	
-	Manika Sumitra Patro	1,200
	Marjina Bibi	1,000
	Md. Safiul Haque (Mister)	12,400
1,360	Minu Sardar	
	Minakshi Naskar	790
	Minara Bibi	1,100
	Mita Biswas	7,327
9,197	Mohamad Mahidur	
	Momena Laskar	1,100
1,150	Moni Mondal	
	Morjahan Bibi	3,000
311	Morish Godfery Mandal	
	Muskan Khatoon	1,050
2,549	Murshida Jahangir	
	Naghma Parveen	1,200
	Nagma Khatoon	1,350
	Najima Bibi	1,000
-	Naresh Sarkar	6,561
690	Neha Parveen	1,200
12,827	Nikhat Parveen	

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CURRENT LIABILITIES

Previous Year 2019-2020	Particulars	Current Year 2020-2021
Amount (Rs.)		Amount (Rs.)
		Amount (Rs.)
	Nitai mazumder	600
	Nunnehar Laskar	1,100
	Om Prakash Singh	1,400
7,242	Prabhas Chandra Nandi	
9,292	Padam Bahadur Chetry	
	Pinki Das	1,050
18,840	Prabir Paul	
	Priyanka Karmakar	3,250
860	Priyanka Shaw	
3,312	Pratap Chakraborty	
1,600	Rabiyla Sekh	
-	Rafat Nigar	1,200
784	Raja Chatterjee	
	Raj Narayan Dutta	4,758
-	Rehenuma Rizwan	900
-	Renu Devi Yadav	1,350
	Rinku Paul	3,160
	Rita Devi	1,350
	Rita Das	33,800
	Ritu Das	1,200
	Riya Podder	950
	Romi Patra	185
	Roshan Ara	1,050
	Ruksana Khatoon	600
	Saba Sabir	550
	Saharul Sk	17,084
	Sahida Bibi	1,100
7,328	Sabera Bibi	
	Sandhya Sardar	1,450
1,360	Saira Bewa	
-	Saika Parveen	1,050
	Salma Khatoon	1,350
	Samapika Dhali	750
	Sangita Das	800
	Sangita Shaw	1,200
1,624	Sanjura Parvin	
-	Sanjoy Das	600
	Saraswati Devi	8,100
	Sardar Mohar Ali	7,328
	Sayatan Necha Bibi	2,400
	Shaista Parveen	5,575
	Shanaj Banu	4,860
1,200	Shanu Sharma	-
	Shipra Ranjit	800
2,893	Sontosh Mahato	1,000
1,000	Soni Verma	-
-	Sourav Gour	7,242
-	Sima Paul	1,350
-	Sekhar Kumar Das	5,720
-	Sk. Kalu	10,920
	Sk. Sajahan Ali	1,000
7,328	Sk. Zinna Mondal	
945	Soni Begum	
1,010	Sreemati Mondal	3,301
8,078	Subhajit Sana	856

CURRENT LIABILITIES

Previous Year 2019-2020		Particulars	Current Year 2020-2021	
Amount (Rs.)			Amount (Rs.)	Amount (Rs.)
		Sudipta Das	1,100	
1,010		Sujata Devi Singh		
		Sultana Khatoon	5,760	
1,796		Sunita Das		
795		Sunita Devi Singh		
1,225		Sunita Shaw		
		Tamina Khatun	1,100	
1,395		Tarak Dalui		
		Tasneem Sharba	1,050	
		Tushar Khan	581	
-		Tulsi Singh	1,400	
		Tumpa Mondal	1,000	
1,010		Tusi Das		
1,360		Uttara Bhumiija	-	
418		Vivek Gupta		
		Younus Mondal	1,000	
		Zarina Bibi Gazi	1,100	
		Zina Bibi	7,328	
-		Zinat Jahangir	1,350	2,97,811
1,31,118				

Details of Un-disbursed Grant

Balmer Lawrie & Co. Ltd.

	Received during the year	5,47,000	
-	Less: Utilised	<u>1,78,700</u>	3,68,300

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PROVISION

Previous Year 2019-2020	Particulars	Current Year 2020-2021	
Amount (Rs.)		Amount (Rs.)	Amount (Rs.)

Leave Encashment :

30,46,627	As per last year	32,42,822	
<u>9,62,113</u>	Add: During this year	<u>10,85,968</u>	
40,08,740		43,28,790	
7,65,918	Less: Payment during the year	<u>7,37,756</u>	<u>35,91,034</u>
<u>32,42,822</u>			

75,355 **Rent** 2,04,535

96,406 **Old Non Moving Stock (Handicraft)** 96,406

- **Education expenses** 1,04,000

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SCHEDULE 12

NOTES ON ACCOUNTS

Forming Part of the Balance Sheet as at 31st March 2021 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". 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 deposits in bank.

5. Donations & Grants

Donation and grants are accounted for on receipt basis; donation in kind is 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. Grants remaining to be utilized at the end of the reporting period is disclosed as a current liability in the Balance Sheet

6. Inventory

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



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B. Notes to Accounts

1. **Building Fund:** -The details of Building Fund as on 31-03-2021 is given below:

Particulars	INR
Opening balance as on 1-4-2020	54,49,588
Add: Bank Interest earned during the year	3,51,498
balance in Building Fund as on 31-3-2021	58,01,086

The fund is being carried forward for utilization towards thorough repairs and renovation of the newly acquired building for which necessary approval is pending from Kolkata Municipal Corporation (KMC) mainly due to COVID -19 Pandemic and Lockdown.

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

3. **Expenses for Covid-19**

Due to the COVID 19 pandemic, Calcutta Rescue incurred extra costs during the year to help its beneficiaries. Since beneficiaries lost their livelihoods and income levels were reduced, food security was an issue for its beneficiaries. In addition, CR's students did not receive midday meals due to school closures. Therefore, CR provided more nutrition to its beneficiaries during the year than normal. CR also purchased mobile phones and paid for sata plans for its students so they could continue their education. Hygiene kits were also distributed during the year to help protect beneficiaries from the virus, an item that has not been provided in other years. In order to continue its services to its beneficiaries, CR staff also had to protect themselves and therefore purchased items like PPE. During the year, CR spent Rs. **90,74,570** on covid specific expenses as under:

Items	INR
Medicine and Micronutrients (Vitamin C, B Protein, Vitamin B complex)	14,33,865
PPE, Surgical Gown, Pulse Oximeter and others (Covid Expenses)	11,49,527
Hygiene Kit (Sanitiser, Hand rub gel others)	7,66,688
Mobile phone and data recharge	616,848
Nutrition	50,93,072
Sub Total	90,60,000
Add-In Kind Donation	
Mask, Sanitiser	14,570
Grand Total	90,74,570



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4. Other Care Consumption includes:

Items	2020-21	2019-20
	INR	INR
Bathing Soap / Detergent powder	1,29,508	55,493
Sanitary Napkin	1,81,336	
Plastic sheets	1,75,205	32,096
Clothes, Saree, Lungi, Shoes, Socks, Mosquito net, Slipper, Bleaching Powder, Utensils, Stove, Bed Sheet etc.	501,186	1,15,824
Handicrafts Transfer (school children and, patient clothes)	57,001	3,42,296
Walker, crutch, walking stick		14,040
Spectacles		7,520
Miscellaneous items-kerosene oil for student Baby Bahadur, cost of comb, oil, shampoo, physio and teaching aid for Disability project, house repair, wrist watch to successful students of class X and XII toothpaste	101,222	6,509
Sub Total	11,45,458	573,778
Add In Kind Donation		
Bathing Soap (In-kind)	2,64,020	2,59,200
Vest	11,200	
Grand Total	14,20,678	8,32,978

5. Project Maintenance Material Consumption includes:

Particulars	2020-21	2019-20
	INR	INR
Media change for Arsenic filter in Malda. Replacement of old Arsenic removal filters, expenses on water testing, construction of shed for Arsenic filters	191,160	8,525
Purchase of packing poly bags, phenyl, liquid soap, bottles caps, sunlight powder	4,86,302	3,06,216
Construction and repair of toilets, Shade in Water Tap Area at Dakshineswar and Kolkata Station, Handrail at Baghbazar Overhead water tank at Nimtala clinic and repair of school room at Paharpur Slum, Hand washing station in Dakshineswar	220,000	2,56,290
Clearing of disposable syringes, pest control service drug testing & other expenses	90,018	1,03,419
Project helpers and cleaners, others.	6,77,691	8,49,157
Purchase of washbasin, shoe rack, toilet door, toys for disability students, and physio mattress, fire extinguisher, kitchen utensil for school		35,054

Registration charges and stall hire charges for several handicrafts' fair participations	-----	2,500
Total	16,65,171	15,61,161

6. 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.

7. Donation-in-kind:

Nutrition, Medicine and Other Care Items has been received in kind during the year. It has been included as donation in kind under Income and under Other Care Expenses, Nutritional Expenses and Medicine consumption under Expenditure in the Income and Expenditure account. Details given below.

Donation in Kind	2020-21
	INR
<u>Other Care Expenses</u>	
Vest	11,200
Mask, Sanitiser	14,570
Bathing Soap (In-kind)	2,64,020
Total Other Care	2,89,790
Nutritional Expenses	2,96,402
Medicine	80,175
Total	6,66,367

8. Loss on Disposal of Fixed Asset-Rs.224,691/-

The Tamuldah Project has been closed down and all its assets including Building has been handed over to an NGO, namely Bagmari Mother and Child Development Mission Vill. - Bagmari, P.O.- J.S. Bad, P.S.- Jibantala, Canning, District- South 24 Parganas having registration number S/1L/15497(27-05-2003).

This is in accordance to the decision of the Governing Council vide a resolution and is recorded in the minutes of the Governing Council dated 26.09. 2020. There has been no monetary exchange in the handover process.

The building was erected in 1997 on a piece of land belonging to the Gram Panchayat, having an area of 50 decimal. The aggregate depreciated value of the Building and Other Equipment's amounting to Rs.224,691/- has been charged to Income and Expenditure account.

9. Provision for Rent-Rs.204,535/-

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The Chitpur Clinic premises is a temporary structure erected on a piece of land belonging to the Kolkata Port Trust (KPT) against which a monthly rent of Rs. 10,765/- was being paid to KPT towards the land till 31st August, 2019.

KPT had expressed their intention to enhance the rent and refused to accept the rent at the old rate. Several representations before the KPT authorities has been made requesting to continue with the existing rent but there has been no response from them till date. Pending a settlement in this regard, provision has been made in the accounts for the unpaid rent for the period of 19months from September, 2019 to March, 2021 as per the old rate of monthly rent.

10. Dr. Jacks' Benevolent Fund-Corpus Rs. 236,59,900/-

During the year the organization has received a sum of Rs 236,59,900/- from Dr. Jack Preger towards Corpus to create a Staff Benevolent Corpus Fund to support Calcutta Rescue staff whose earnings is Rs 15000/per month or less, their next of kin and handicraft home workers. The Corpus fund has been invested in Fixed deposit with State Bank of India and Standard Chartered Bank. The interest earned as income from the Corpus Fund is to be utilized for such eligible staff and their next of kin for medical and emergency financial assistance, death and bereavement, retirement grant and any other emergencies.

11. Dr. Jack's Benevolent Fund Corpus- Interest Fund: Rs.770,572/-

The interest earned during the year from Dr. Jack's Benevolent Corpus Fund has been utilized for providing emergency medical and financial assistance for the stated purposes to the extent of Rs 357,261/. The balance of Rs 770,572/- has been carried to Balance Sheet under the head "Dr. Jack's Benevolent Fund Corpus- Interest Earned" for being utilized for the stated purposes in the following year/s.

12. Kolkata Covid Challenge Fund: Rs 205,38,211/-

In the month of November 2020, the organization has received a sum of Rs 205,38,211/- for the work of mitigating the hardships due to Covid -19 pandemic encountered by all the beneficiaries living below poverty line, daily wage earners who have lost their jobs due to the Covid -19 Pandemic and lockdown.

The amount is to be utilized over the next 2 years, for providing nutrition education, medical services, vocational training to upgrade skills and create livelihood for the beneficiaries and any Covid -19 related expenses.

An amount of Rs 75,33,286/- has been utilized for the stated purposes up to 31-3-2021 and the balance amount of Rs 130,04,925/ has been transferred to Specific Fund in the Balance Sheet for being utilized for the stated purposes in the following years.

13. Insurance Premium:

This includes Rs 497,172/- being premium for Covid Kavach Insurance for Staff who are not covered under ESI, helpers and piece rated handicraft workers working from home.

14. Provision for Education expenses: Rs.104,000/-

All Schools and Boarding Schools where Calcutta Rescue children are enrolled remained closed during 2020-2021 due to the Covid Pandemic and Lockdown. Payment has been done to a few schools at an agreed concessional rate. A provision is created for schools which did not accept any fees for this period.

15. Figures have been regrouped wherever necessary to make them comparable with current year's figures.

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CALCUTTA RESCUE
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021

Previous Year 2019-2020	Previous Year 2019-2020	Expenditure	Current Year 2020-2021	Current Year 2020-2021	Previous Year 2019-2020	Income	Current Year 2020-2021	Current Year 2020-2021
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			55,47,563	Local Donation	65,96,233	
	9,93,432	Opening Stock	10,24,238		6,40,58,360	Foreign Donation (Annexure - A)	7,71,51,323	8,37,47,556
	<u>1,14,63,056</u>	Add: Purchase	<u>1,08,61,425</u>					
	1,24,56,488		1,18,85,663		15,330	By Grant Received (Annexure - B)		65,47,264
1,14,32,250	<u>10,24,238</u>	Less: Closing Stock	<u>15,12,085</u>	1,03,73,578	2,59,200	By Donation in Kind		6,66,367
-		To Expenses for COVID 19 (Note No. 3)		90,74,570	25,966	By Miscellaneous Income		52,257
8,71,572		To Clinical Investigation		4,70,633	12,54,180	By Sale of Handicrafts		70,600
2,60,798		To Bandages & Other Dressing Materials		71,507	31,92,770	By Interest Received (Annexure - C)		54,01,883
56,713		To Health Education/Awareness Camp		1,74,726				
14,71,356		To Hospital Operation & Other Charges		9,19,539				
		<u>MISCELLANEOUS BENEFIT TO PT./CHILD</u>						
		To Clothing & Linen Consumption		2,68,487				
		<u>To Nutritional Consumption</u>						
	1,48,989	Opening Stock	1,15,391					
	<u>54,31,530</u>	Add: Purchase	<u>47,78,700</u>					
	55,80,519		48,94,091					
54,65,128	<u>1,15,391</u>	Less: Closing Stock	<u>2,81,427</u>	46,12,664				
		<u>To Other Care Consumption</u>						
	90,660	Opening Stock	75,135					
	<u>8,17,453</u>	Add: Purchase (Note No. 4)	<u>15,44,753</u>					
	9,08,113		16,19,888					
8,32,978	<u>75,135</u>	Less: Closing Stock	<u>1,99,210</u>	14,20,678				
25,41,729		To School Fees and Boarding Fees		14,06,171				
2,28,179		To School Books		1,14,021				
1,42,218		To School Uniform		3,553				
2,60,956		To Cultural Programme		42,410				
		<u>To School Stationery Consumption</u>						
	76,124	Opening Stock	52,414					
	<u>1,15,701</u>	Add: Expenses during the year	<u>810</u>					
	1,91,825		53,224					
1,39,411	<u>52,414</u>	Less: Closing Stock	<u>41,334</u>	11,890				
		<u>To Raw Materials Consumption</u>						
	21,031	Opening Stock	1,12,258					
	<u>2,45,378</u>	Add: Purchase	<u>329</u>					
	2,66,409		1,12,587					
1,54,151	<u>1,12,258</u>	Less: Closing Stock	<u>54,450</u>	58,137				
2,41,39,395		Balance C/F		2,90,22,564	7,43,53,369	Balance C/F		9,64,85,927

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CALCUTTA RESCUE
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021

Previous Year 2019-2020	Previous Year 2019-2020	Expenditure	Current Year 2020-2021	Current Year 2020-2021	Previous Year 2019-2020	Income	Current Year 2020-2021	Current Year 2020-2021
Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
2,41,39,395		Balance B/F		2,90,22,564	7,43,53,369	Balance B/F		9,64,85,927
16,712		To Excursion & Sports		800				
11,07,685		To Children Escorts & Cook		11,47,282				
9,676		To Training Expenses (Beneficiary)		97,705				
1,40,830		To Stipend to Trainees		1,51,535				
4,09,862		To Patient Benefit Money		2,35,539				
14,720		To Patient House Rent		4,900				
		To Dr. Jack's Benevolent Fund - Corpus Expenses		3,57,261				
		<u>LOGISTICS AND COMMUNICATION</u>						
3,28,844		To Transportation (Pt/Child/Trainee)	68,680					
2,77,998		To Transportation (Staff)	44,799					
4,12,688		To Vehicle Fuel	8,44,066					
2,84,385		To Vehicle Hire Charges	36,150					
1,78,075		To Spares & Repairs	2,71,795	12,65,490				
		<u>UNIT OVERHEADS</u>						
		<u>To Project Maintenance Materials Consumption</u>						
	32,391	Opening Stock	47,387					
	15,76,157	Add: Purchase (Note No. 5)	16,66,189					
	16,08,548		17,13,576					
15,61,161	47,387	Less: Closing Stock	48,405	16,65,171				
		<u>To Handicrafts Goods</u>						
	4,11,648	Opening Stock	2,57,322					
1,54,326	2,57,322	Less: Closing Stock	3,06,289	(48,967)				
2,01,202		To Porters, Packing & Carriage	2,51,824					
3,26,027		To Repairs & Maintenance	4,72,899					
11,11,615		To Rent	11,50,498					
19,716		To Fuel for Generator	557					
3,29,318		To Electricity Charges	2,25,037					
63,735		To Rates and Taxes	69,833					
1,26,958		To Insurance Premium	6,14,331	27,84,979				
		<u>PERSONNEL</u>						
2,89,98,933		To Staff Remuneration	3,03,39,184					
17,09,646		To Provident Fund	46,83,650					
35,368		To Staff Welfare	3,04,622					
41,301		To Fooding & Lodging						
1,91,675		To Lunch, Tea and Tiffin	51,265					
37,259		To Training Expenses (Staff)	516					
77,713		To P.F. Administration Charges	74,258					
66,130		To E D L I Expenses	62,566					
5,45,180		To E S I C (Employer)	4,81,311					
7,12,183		To Lunch Allowance	4,24,655					
12,45,568		To Gratuity	7,63,574					
9,62,113		To Leave Encashment	10,85,968	3,52,71,569				
6,58,37,997		Balance C/F		7,19,55,828	7,43,53,369	Balance C/F		9,64,85,927

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CALCUTTA RESCUE
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021

Previous Year 2019-2020	Previous Year 2019-2020	Expenditure	Current Year 2020-2021	Current Year 2020-2021	Previous Year 2019-2020	Income	Current Year 2020-2021	Current Year 2020-2021
Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
6,58,37,997		Balance B/F		7,19,55,828	7,43,53,369	Balance B/F		9,64,85,927
		ADMINISTRATION						
39,874		To Statutory Audit Fees		63,302				
1,65,200		To Internal Audit Fees						
		To Printing & Stationery						
	71,259	Opening Stock	52,827					
	<u>1,97,520</u>	Add: Purchase	<u>81,929</u>					
	2,68,779		1,34,756					
2,15,952	<u>52,827</u>	Less: Closing Stock	<u>46,112</u>	88,644				
40,903		To Bank Charges	51,601					
2,92,410		To Information Technology Cost	2,99,015					
6,54,442		To Depreciation	29,43,712					
9,91,128		To Security Guard Charges	9,59,165					
1,96,633		To Fund Raising Activity	36,317					
2,000		To Legal Expenses	8,290					
1,66,010		To Advertisement & Publicity	6,374					
1,34,400		To Professional Fees	1,10,750					
-		To Loss on Disposal of Assets	2,24,691					
16,050		To Loss on Sale of Assets	-					
18,610		To Sundry Expenses	<u>9,490</u>	46,49,405				
		To Un-disbursed Grant c/f to Current Liabilities		3,68,300				
55,81,760		To Excess of Income over Expenditure		1,93,60,448				
7,43,53,369				9,64,85,927	7,43,53,369			9,64,85,927

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

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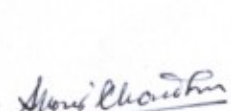
(C. A. Nikhiles Roychoudhuri)
PARTNER


Place: Kolkata Membership No. 052323
Date: 13/09/2021

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(Goutam Chakravarti)
Hon' Chairperson


(Samindra Roy)
Hon' Secretary


(Shomir Choudhuri)
Hon' Treasurer


(Jaydeep Chakraborty)
Chief Executive Officer


(Ruby Sen)
Finance Manager

CALCUTTA RESCUE

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	FOREIGN	LOCAL	TOTAL	PAYMENTS	FOREIGN	LOCAL	TOTAL
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
To Opening Balance				By Advertisement & Publicity	6,374		6,374
Cash in hand (As per Schedule - 5)	2,01,311	1,17,392	3,18,703	By Audit Fees (Statutory)	71,563		71,563
Cash at bank (As per Schedule - 5)	27,30,428	34,41,858	61,72,286	By Advances	93,529		93,529
To Fixed Deposit Encashed	5,34,31,545	39,06,952	5,73,38,497	By Bandages & Other Dressing Materials	66,118	5,389	71,507
To Grant Received	29,05,964	36,41,300	65,47,264	BY Bank Charges	39,907	11,694	51,601
To Donation	7,71,51,323	65,96,233	8,37,47,556	By Clinical Investigation	5,10,073	1,200	5,11,273
To Dr. Jack's Benevolent Fund - Corpu	2,36,59,900		2,36,59,900	By Clothing & Linen	45,514	2,22,973	2,68,487
To Miscellaneous Income	600	51,658	52,258	By Children Escorts & Cook	11,47,282		11,47,282
To Realisation From Handicraft		78,363	78,363	By Cultural Programme	42,410		42,410
To Interest Received	36,97,888	7,72,961	44,70,849	By E D L I Expenses	67,671		67,671
To Advance Recovery		4,20,243	4,20,243	By Excursion & Sports	800		800
To Tax Deducted at Source (Receivable)		1,89,560	1,89,560	By Electricity Charges	74,851	1,49,370	2,24,221
				By E S I C	4,81,949		4,81,949
				By Fuel for Generator	557		557
				By Fund Raising Activity	19,272	17,045	36,317
				By Furniture & Fixture	2,900	18,750	21,650
				By Gratuity	3,00,000		3,00,000
				By Health Education / Awareness Camp	45,051	1,21,825	1,66,876
				By Hospital, Operation & Other Charges	8,68,339	32,000	9,00,339
				By Internal Audit Fees	41,300		41,300
				By Insurance Premium	60,566	5,55,509	6,16,075
				By Information Technology Cost	1,75,272	93,785	2,69,057
				By Investment in Fixed Deposit	9,33,46,990	49,15,625	9,82,62,615
				By Leave Encashment	7,37,756		7,37,756
				By Legal Expenses	8,200	90	8,290
				By Lunch Allowance	4,03,655	39,840	4,43,495
				By Lunch, Tea and Tiffin	48,128	3,137	51,265
				By Medication	93,46,021	20,04,487	1,13,50,508
				By Expenses for COVID 19	71,86,500	18,73,500	90,60,000
				By Nutritional Expenditure	44,22,378		44,22,378
				By Other Care Expenditure	7,18,994	4,94,039	12,13,033
				By Office Equipments	80,041	8,08,510	8,88,551
				By P.F.Administration Charges	80,175		80,175
				By Patient Benefit Money	2,35,539		2,35,539
				By Patient House Rent	4,900		4,900
				By Plant and Machinery	23,550		23,550
				By Porters, Packing & Carriage	1,67,079	85,056	2,52,135
				By Printing & Stationery	88,446	5,518	93,964
				By Professional Fees	1,10,750		1,10,750

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