

Financial Statements

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Report

of

LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

164/78 Lake Gardens, Block-A, Flat-14, Kolkata- 700 045

FY 2016-17



A DUTTA AND ASSOCIATES

Chartered Accountants

HO: 51 N T Ghat Road, Badyabati, Hooghly- 712 222, WB, India

BO: RF 1/1 Raghunathpur, Tegharia, Kolkata- 700 059, WB, India

+91 900 78 77298 / +91 882 00 03411 / +91 983 10 43048

aduttaNassociates@gmail.com



Ref.

Date

Independent Auditor's Report

To the Executive Committee of **Lake Gardens Women & Children Development Centre.**

We have audited the attached Balance Sheet of **Lake Gardens Women & Children Development Centre** (herein after called **LGWCDC**) having its registered office at 164/78 Lake Gardens, Block-A, Flat-14, Kolkata-700 045 (registered under West Bengal Societies Registration Act, 1961 vide registration no. S/73111 of 1992-1993 and operating as a Non-Government Development Organization) as at 31st March 2017, also the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date, annexed thereto and report as follows:

1. These financial statements are the responsibility of Lake Gardens Women & Children Development Centre's Executive committee. Our responsibility is to express an opinion on the same based on our audit;
2. We have conducted our audit in accordance with auditing standards issued by ICAI. 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 the 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, we considered internal financial control relevant to the LGWCDC's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether LGWCDC has in place an adequate internal financial control system over the financial reporting and the operating effectiveness of such control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the LGWCDC's Executive Committee, as well as evaluating the overall presentation of the financial statements.

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

3. In our opinion and to the best of our information and according to the explanation(s) given to us, the aforesaid financial statements give the information required by law in the manner so required and give **a true and fair view** in conformity with the accounting principles generally accepted in India :



- a) In case of the **Balance Sheet**, of the state of affairs of the society as at 31st March, 2017;
- b) In case the **Income and Expenditure Account**, of the deficit of the society for the year ended on 31st March, 2017; and
- c) In case the **Receipts & Payments Account**, of the receipts and payments for the years ended on 31st March, 2017.

For, A DUTTA AND ASSOCIATES

Chartered Accountants

FRN: 328193E



A handwritten signature in green ink, appearing to read "Sandip Gupta".

Sandip Gupta

Partner

ICAI M. No. 304737

Date: 28/08/2017

Place: Kolkata

LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

164/78 Lake Gardens, Block-A, Flat-14, Kolkata - 700045

BALANCE SHEET AS AT 31-03-2017		₹	₹
		As at 31-03-2017	As at 31-03-2016
CORPUS AND LIABILITIES	Note		
CORPUS FUNDS			
Corpus Fund	3	81,39,002.61	1,01,02,185.21
Reserves & Surplus	4	-	-
CURRENT LIABILITIES			
Other Current Liabilities	5	13,85,820.20	15,22,058.00
TOTAL		95,24,822.81	1,16,24,243.21
ASSETS			
NON-CURRENT ASSETS			
Fixed Assets	6	8,68,453.00	9,66,033.84
Non Current Investments	7	-	4,11,591.00
CURRENT ASSETS			
Cash and Cash Equivalents	8	34,52,637.06	38,41,247.32
Current Investments	9	35,00,000.00	45,67,000.00
Other Current Assets	10	17,03,732.75	18,38,371.05
TOTAL		95,24,822.81	1,16,24,243.21

Significant Accounting Policies and Notes

1 & 2

The accompanying notes are forming an integral part of these Financial Statements.

As per our report of even date annexed herewith

For A DUTTA AND ASSOCIATES
Chartered Accountants
Firm Registration No. 328193E

Sandip Gupta
Sandip Gupta (M.No. 304737)
(Partner)

Date : 28/08/2017
Place: Kolkata

For and on behalf of the Trustees

Suranjana Basu Das
Suranjana Basu Das, President

Dilip Sircar
Dilip Sircar, Jt. Secretary



LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

164/78 Lake Gardens, Block-A, Flat-14, Kolkata - 700045

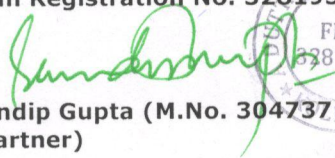
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2017		₹	₹
		For the year ended 31-03-2017	For the year ended 31-03-2016
INCOMES	Note		
Revenue from Operations	11	1,45,83,720.76	1,58,35,423.28
Other Income		695.00	-
Total Revenue		1,45,84,415.76	1,58,35,423.28
EXPENSES			
Programme Expenses	12	42,71,146.00	47,90,641.50
Employee Benefit Expenses	13	87,87,205.00	86,71,185.00
Administrative Expenses	14	30,96,250.52	22,21,560.91
Depreciation	6	1,65,018.84	2,10,004.54
Total Expenses		1,63,19,620.36	1,58,93,391.95
Surplus (excess of income over expenditure) before Tax		(17,35,204.60)	(57,968.67)
Tax Expenses:	2.06		
(1) Current Tax		-	-
(2) Deferred Tax		-	-
Total Tax Expenses		-	-
Surplus (excess of income over expenditure) after Tax		(17,35,204.60)	(57,968.67)

Significant Accounting Policies and Notes

1 & 2

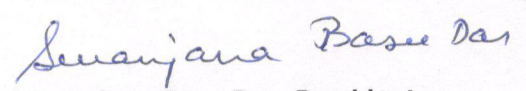
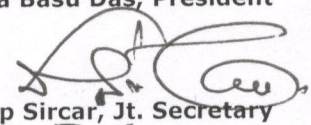
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For A DUTTA AND ASSOCIATES**Chartered Accountants****Firm Registration No. 328193E**


Sandip Gupta (M.No. 304737)
(Partner)


For and on behalf of the Trustees


Suranjana Basu Das, President


Dilip Sircar, Jt. Secretary

Date : 28/08/2017

Place: Kolkata



LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

164/78 Lake Gardens, Block-A, Flat-14, Kolkata - 700045

Statement of Receipts And Payments for the Year Ended 31-03-2017	₹ 31-03-2017	₹ 31-03-2016
Opening Balance		
- Cash in Hand	97,165.50	1,34,160.50
- Cash at Bank	37,44,081.82	48,93,787.75
Add: Receipts		
Receipts from Foreign Grants		
Grant Received from Foreign Agency	1,32,73,359.22	1,46,95,381.14
Bank Interest	1,75,457.30	1,77,444.00
Maturity proceeds of Fixed Deposits	52,68,325.00	27,73,288.00
Recovery of Advance to Bhai Bhai Sangha	3,450.00	6,250.00
Recovery of Advance Given	29,67,309.00	34,73,084.20
Recovery of Prepaid Rent	-	1,000.00
Advances Recovered	-	43,846.00
Inter Project Fund Transfers	3,19,81,889.44	2,50,81,368.46
Advance recovered from Lease Rent	2,75,400.00	-
Misc. Receipts	27,259.00	22,769.00
Receipts from Local Grants		
Admission Fee Collection	27,460.00	29,540.00
Collection Against Subsidised Medicines	13,045.00	6,687.00
Fish & Chicken Collection	29,720.00	49,915.00
Collection from Craft & Knitting Section	1,49,816.00	1,65,923.00
Collection Against Food for Guest	-	-
Collection From Beautician Course	47,550.00	92,125.00
Collection From Exhibition	48,445.00	28,315.00
Collection From Mid Day Meal	59,289.00	51,719.30
Donation Received	4,18,632.00	2,27,415.00
Income From Open Day Celebration	4,609.00	15,831.00
Misc Income	11,407.24	3,042.84
Sale of Scrap Material	976.00	746.00
Service Charges on Revolving Fund	9,859.00	5,081.00
Membership Fees	800.00	800.00
Collection from Consultancy Charges	17,500.00	-
Bank Interest	30,818.00	23,976.00
Mediclaime received from Insurance Co.	16,290.00	93,564.00
Gratuity received from LIC for staff	23,322.00	-
Recovery from Revolving Loan fund	93,811.00	94,640.00
Advance Recovery	2,83,065.00	3,68,412.00
Receivable received from Mahindra Project	-	28,415.00
Collection from Sishumela	-	56,608.00

As per our report of even date annexed herewith

For A DUTTA AND ASSOCIATES

Chartered Accountants

Firm Registration No. 328193E

Sandip Gupta
Sandip Gupta (M.No. 304737)
(Partner)



Date : 28/08/2017
 Place: Kolkata

For and on behalf of the Trustees

Suranjana Basu Das
Suranjana Basu Das, President

Dilip Sircar
Dilip Sircar, Jt. Secretary



LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

164/78 Lake Gardens, Block-A, Flat-14, Kolkata - 700045

Statement of Receipts And Payments for the Year Ended 31-03-2017	₹ 31-03-2017	₹ 31-03-2016
Less: Payments		
Payments from Foreign Grants		
Programme Expenses		
For Support to Children and Women in Selected Slums of Kolkata Project	9,18,254.50	7,92,199.00
For TDH Project	2,27,674.00	1,27,960.00
For CHD Project	4,01,394.00	10,83,100.00
For ICD Project	8,06,496.00	5,83,019.00
For Narikalyan Project	2,55,841.00	3,22,780.50
For SoH Project	3,30,355.50	3,89,454.00
For FuF Project	5,09,600.50	4,37,905.00
For Outreach Project	6,53,322.00	4,57,755.00
For P&PCODDM Project	-	1,56,473.00
Employee Benefit Expenses	75,44,253.00	67,34,921.00
Administrative Expenses	22,84,068.02	18,34,181.50
Professional Tax paid	18,620.00	16,780.00
Employee Provident Fund	13,42,912.00	15,06,332.00
TDS paid	72,705.30	54,871.00
Purchase of Fixed Assets	21,847.00	57,623.00
Fixed Deposit Made	30,00,000.00	45,67,000.00
Advance to Bhai Bhai Sangha	3,500.00	7,000.00
Advances Given	28,93,544.70	32,14,052.00
Outstanding Audit Fees	59,000.00	60,000.00
IEC Materials paid	53,000.00	-
Advance for Lease Rent	-	-
Gratuity Paid to Staff	1,25,499.00	43,846.00
Outstanding Expenses	4,52,040.00	1,74,335.00
Paid to Compact India Pvt. Ltd, New Delhi	-	77,340.00
Paid to Malda Sahayogita Samiti	-	3,020.00
Paid to PATH Welfare Society	12,388.00	20,769.00
Paid to RDA	5,120.00	-
Paid to SMOKUS	2,500.00	-
Paid to Malda Sahayogita Samiti	2,994.00	-
Paid to Birla Industrial and Technological Museum	-	12,260.00
Paid to NISTHA, 24 Parganas	1,600.00	-
Paid to Kaikhali Samadhan Samity	2,660.00	-
Paid to Indian Institute of Training & Development	65,377.00	-
Damage fees of EPF Payable paid	-	-
Inter Project Fund Transfers	3,19,81,889.44	2,50,81,368.46
Payments from Local Grants		
Benefit to Student	29,906.00	48,708.00
Beautician Materials	15,900.00	32,000.00
Cook/Food/Tiffin Expenses	4,884.50	54,101.00
Craft Material	91,177.00	1,47,435.00
AMC of Sewing Machines	6,000.00	-
Creche Material	-	-
Exhibition	6,136.00	6,697.00
Foundation Day Expenses	-	9,801.00
Health & Hygiene Program	24,720.00	24,980.00
Knitting Materials	2,700.00	21,564.00

As per our report of even date annexed herewith

For A DUTTA AND ASSOCIATES
Chartered Accountants
Firm Registration No. 328193E

Sandip Gupta (M.No. 304737)
(Partner)

Date : 28/08/2017
Place: Kolkata



For and on behalf of the Trustees

Suranjana Basu Das
Suranjana Basu Das, President

Dilip Sircar
Dilip Sircar, Jr. Secretary

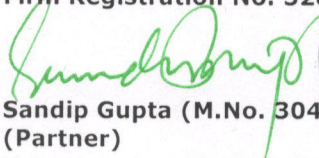
LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

164/78 Lake Gardens, Block-A, Flat-14, Kolkata - 700045

Statement of Receipts And Payments for the Year Ended 31-03-2017	₹ 31-03-2017	₹ 31-03-2016
AMC of knitting machines	7,200.00	-
Medical Support	14,168.00	13,581.00
Medicine & Consumable	-	704.00
Mid Day Meal Expenses	-	4,181.00
Website Expenses	25,000.00	-
Training/Meeting/Workshop/Programme	2,909.00	6,840.00
Salary to Counter Sales Girl	-	-
Salary of Accountant	6,000.00	6,000.00
Salary of Supervisor	6,000.00	6,000.00
Exgratia	18,000.00	1,000.00
Bank Charges	230.00	-
Commission to Dakhinapan (Coutner Sales Girls)	2,291.00	1,859.00
Electrical Expenses	6,590.00	1,721.00
Legal Expenses	-	18,312.00
Medical Support	-	-
Misc. Expenses	400.00	170.41
Office Expenses	31,411.00	7,303.00
Open Day Celebration	6,716.00	4,260.00
PPF Expenditure	-	-
Printing and Stationary	8,759.00	11,313.00
Professional Fees	2,250.00	-
Repair & Maintenance	51,385.00	29,421.00
Staff Welfare Expenses	2,000.00	3,500.00
Sishumela Expenditure	-	-
Subscription Paid	1,100.00	1,100.00
Telephone/Internet/Fax	3,554.00	4,760.00
Travel & Conveyance	20,758.00	25,074.00
Travel to Office Bearer	1,87,845.00	-
Fixed Assets purchased	33,591.00	-
Fixed Deposit Made	5,00,000.00	-
Dev Electrical	-	1,200.00
TDS Paid	1,822.00	-
Outstanding Audit Fees	9,000.00	-
Mediclaime Paid to Staff	20,590.00	89,264.00
Purchase of Fixed Assets	-	7,860.00
Credit to Revolving fund	93,000.00	75,000.00
Gratuity paid to staff	12,900.00	-
Advance Given	3,35,126.00	3,21,833.00
Paid to Institute of Training Development	7,000.00	-
Closing Balance		
- Cash in Hand	1,16,755.00	97,165.50
- Cash at Bank	33,35,882.06	37,44,081.82

As per our report of even date annexed herewith

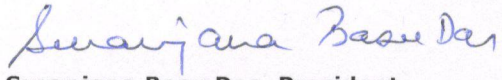
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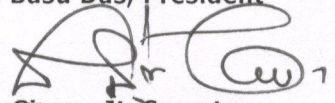

Sandip Gupta (M.No. 304737)
(Partner)



Date : 28/08/2017
Place: Kolkata

For and on behalf of the Trustees


Suranjana Basu Das, President


Dilip Srircar, Jt. Secretary



LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

1 NATURE OF OPERATION:

Lake Gardens Women and Children Development Centre (LGWDC) is a non profit organisation founded in 1992 by social scientist Cecilie Sircar and her husband Late Shyamal Sircar and is registered under West Bengal Societies Registration Act 1961. The organization initially started with the objective to improve the quality of life of the girl children and women in the shanties along the railway track between Dhakuria and Lake gardens station under jurisdiction of the Municipal Corporation of Kolkata.

In the beginning of the organisation LGWDC adopted a centre based integrated holistic development approach wherein joyful and remedial educational opportunities for mainstreaming, health care, vocational skill development for income generation.

The core value of the organisation is to render service to the marginalised children and women living in the slums along the railway tracks near to Lake Gardens Station, as well as Howrah and South 24 Parganas, West Bengal and is increasingly involved in community development and the eradication of malnourishment. Our work covers around 20,000 beneficiaries till date.

2 SIGNIFICANT ACCOUNTING POLICIES:

2.01 Basis of Preparation of Financial Statements

The Financial Statements have been prepared to comply in all material aspects with the notified Accounting Standards issued by ICAI. The Financial Statements are prepared under historical cost convention, on accrual basis except grant / donation received which is accounted for on cash basis.

2.02 Use of Estimates

The preparation of Financial Statements in conformity with the Generally Accepted Accounting Principles (GAAP) requires Management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of the Financial Statement and the result of the operations during the reporting year end. Although these assumptions are made as per the Management's best knowledge of current events and actions, actual result may differ from these estimates.

2.03 Fixed Assets

Tangible

All Tangible Fixed Assets have been stated at historical cost less accumulated depreciation and impairment loss, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

2.04 Depreciation and Amortization.

Depreciation on Tangible Fixed Assets has been provided on the Written Down Value method at the rates adopted by the Management. The rates are disclosed in Note 6 : Fixed Assets.

2.05 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Society and the revenue can be reliably measured.

Grant and Donation Incomes are recognized on cash basis and other incomes are recognized on accrual basis.

2.06 Taxes on Income

Current Tax : The Society got registration under section 12A of Income Tax Act, 1961 as Charitable Non-Government Organization vide registration no. DIT(E)/S-142/8E/239 dated 14/03/2001.

As per the above registration all incomes from all of its charitable activities are expected under section 11 of the said Act.

Deferred Tax is the tax effect on timing difference(s). Since the society enjoys tax exemption under section 11, no Deferred Tax Assets or Deferred Tax Liabilities have been recognized.

2.07 Cash and Cash Equivalents

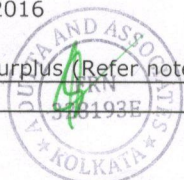
Cash and Cash equivalents in the Financial Statement comprise cash in hand and unrestricted cash at Bank and short term Investments with an original maturity of three months or less.

2.08 Contingent Liability and Contingent Asset

Contingent liability is disclosed for (i) possible obligations which will be confirmed only by future not wholly within the control of the Society or (ii) present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. Contingent asset is not recognized in the financial statements since this may result in the recognition of income that may never be realized.

3

CORPUS FUND	₹	₹
Particulars	As at 31-03-2017	As at 31-03-2016
Opening	1,01,02,185.21	1,03,01,907.88
Add: Addition	-	-
Less: TDS Receivable	(48,897.00)	-
Less: Refund of Corpus on 10.08.2016	(1,79,081.00)	-
Less: Adjustments for earlier year	-	(1,41,754.00)
Add: Transfer from Reserve and Surplus (Refer note-4)	(17,35,204.60)	(57,968.67)
Closing	81,39,002.61	1,01,02,185.21



LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

4	RESERVES & SURPLUS	₹	₹
	Particulars	As at 31-03-2017	As at 31-03-2016
	A. Surplus in Income & Expenditure Account.		
	Opening Balance	-	-
	Add/(Less): Surplus/(Deficit) for the Year	(17,35,204.60)	(57,968.67)
	Less: Transferred to Corpus	17,35,204.60	57,968.67
	Surplus - Closing Balance	-	-
5	Other Current Liabilities		
	Particulars	As at 31-03-2017	As at 31-03-2016
		₹	₹
	Statutory Liabilities	1,520.00	1,380.00
	Professional Tax Payable	1,29,876.00	1,28,681.00
	Employee Provident Fund Payable	14,462.20	8,982.00
	Tax Deducted at Sources	-	-
	Trade Liabilities	-	-
	Payable to Compact India Pvt Ltd. For Ezee Cup	-	-
	Payable to Dev Electrical	-	-
	Outstanding Expenses		
	Annual Maintenance Charges	6,120.00	1,000.00
	Audit Fees	66,150.00	69,000.00
	Cleaning Expenses	4,938.00	1,188.00
	Consultancy Fee	2,000.00	-
	Cook, food & Tiffin Expenses	5,812.00	4,736.00
	Doctor Fees	12,500.00	30,000.00
	Electricity	-	-
	Food & Nutrition - Carrying Charges	-	1,000.00
	Mid-Term Evaluation	-	-
	Outstanding Expenses	52,722.00	35,866.00
	Rent	3,07,921.00	1,30,026.00
	Running of Balwadi centres	400.00	9,600.00
	Staff Salary	22,487.00	1,71,067.00
	Telephone	300.00	-
	Travelling & Conveyance	98.00	8,557.00
	Grocery Materials	6,799.00	-
	Job Skill Training	8,880.00	-
	Health Camp	1,959.00	-
	Medicines & Consumables	7,765.00	-
	Furniture & Fixture	12,000.00	-
	Payable to Bhai Bhai Sangha (Butterfly Creche)	-	3,500.00
	Payable to Nistha, South 24 Parganas	-	1,600.00
	Unspent Balance	-	-
	Security for Rent - Project HCDI	1,50,000.00	1,50,000.00
	Security for Rent - Project Narikalyan	2,00,000.00	2,00,000.00
	Provision for Gratuity	-	1,26,257.00
	IEC Materials	50.00	53,050.00
	Inter Project Balances	3,60,639.00	3,82,268.00
	Mediclaime Payable	-	4,300.00
	Gratuity Payable	10,422.00	-
	Total	13,85,820.20	15,22,058.00

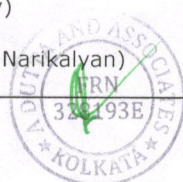
6 Fixed Assets						
Nature of Asset (% of Depreciation)	As at 01/04/2015	Addition	Deletion	Depreciation for the Year	As at 31-03-2017	As at 31-03-2016
A. Tangible						
1. Computer & Peripherals (60%)	65,082.57	47,470.00	0.00	63,536.54	49,016.03	65,082.57
2. Electrical Equipments (10%)	92,165.49	3,068.00	0.00	9,523.35	85,710.14	92,165.49
3. Furniture & Fixture (10%)	6,20,978.36	16,900.00	0.00	63,787.84	5,74,090.52	6,20,978.36
4. Machinery & Equipments (15%)	1,87,807.42	0.00	0.00	28,171.11	1,59,636.31	1,87,807.42
Total	9,66,033.84	67,438.00	0.00	1,65,018.84	8,68,453.00	9,66,033.84
Note: During the FY management has decided to depreciate carrying amount of Crèche Material and School Materials.						



LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

7	Non Current Investments	As at 31-03-2017	As at 31-03-2016
	Particulars	₹	₹
	Fixed Deposits - SBI 31655016618 (Date of Maturity 04/03/2017)	-	4,11,591.00
	Total	-	4,11,591.00
Note: The society has no intention to premature the FD.			
8	Cash and Cash Equivalents.	As at 31-03-2017	As at 31-03-2016
	Particulars	₹	₹
	(a) Balances with banks	33,35,882.06	37,44,081.82
	(b) Cash in hand	1,16,755.00	97,165.50
	Total	34,52,637.06	38,41,247.32
9	Current Investments	As at 31-03-2017	As at 31-03-2016
	Particulars	₹	₹
	Fixed Deposits - SBI 36599704543	26,00,000.00	-
	- SBI 367112902245	4,00,000.00	-
	- SBI 34663909655	-	-
	- SBI 35644233376	-	20,00,000.00
	- SBI 35576559791	-	25,67,000.00
	- SBI 357318846623	5,00,000.00	-
	Total	35,00,000.00	45,67,000.00
10	Other Current Assets	As at 31-03-2017	As at 31-03-2016
	Particulars	₹	₹
	Advances for Renovation to Bhai Bhai Sangha	-	3,450.00
	Prepaid Rent	21,563.25	21,563.25
	Staff Advance	1,44,878.00	1,98,764.30
	Security deposit for Rent	3,65,000.00	3,50,000.00
	Advance for Lease Rent	-	2,46,400.00
	Advances	672.50	9,992.50
	Accrued Interest in Fixed Deposits	12,593.00	94,733.00
	Tax Deducted at Sources	22,793.00	48,897.00
	Disallowed Expenditure	178.00	178.00
	Inter Project Balances	3,60,639.00	3,82,268.00
	Deffered Lease Rent Expenses	2,09,877.00	-
	Revolving fund	4,65,427.00	4,66,238.00
	Security Deposit		
	Calcutta Telecom	2,000.00	2,000.00
	Rabindra Sarabor Stadium	500.00	500.00
	CESC Ltd.	11,887.00	11,887.00
	Usha Martin Telecom Ltd.	1,500.00	1,500.00
	Accrued Interest on Term Deposit	31,131.00	-
	TDS Receivable	3,460.00	-
	Reimbursable from Mahindra Project	-	-
	Reimbursable from Rotary Club	49,634.00	-
	Sishumela Contribution recoverable	-	-
	Total	17,03,732.75	18,38,371.05
11	Revenue from operations	For the year ended 31-03-2017	For the year ended 31-03-2016
	Particulars	₹	₹
	Income from Foreign Fund		
	Grant Received From Foreign Agency (refer Note for Details)	1,32,73,359.22	1,46,95,381.14
	Bank Interest	1,75,457.30	1,77,444.00
	Interest on Fixed Deposit	2,30,387.00	2,61,482.00
	Income from Local Fund		
	Admission Fee Collection		
	Admission Fees Collection (Bulbuli)	7,320.00	7,300.00
	Admission Fees Collection (Butterfly)	6,140.00	6,540.00
	Admission Fees Collection (Collibri)	7,080.00	6,480.00
	Admission Fees Collection (Howrah-Narikalyan)	-	2,040.00
	Admission Fees Collection (Yasmin)	6,920.00	7,180.00



LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

Collection Against Subsidised Medicines	-	-
Collection From Medicine (Tikiapara)	3,491.00	1,362.00
Collection From Medicine (Santoshpur)	5,804.00	1,320.00
Collection From Medicine (Bulbuli)	1,120.00	1,160.00
Collection From Medicine (Butterfly)	695.00	885.00
Collection From Medicine (Collibri)	835.00	870.00
Collection From Medicine (Women Group)	-	-
Collection From Medicine (Yasmine)	1,100.00	1,090.00
Fish & Chicken Collection	-	-
Fish & Chicken Collection (Bulbuli)	8,960.00	13,945.00
Fish & Chicken Collection (Butterfly)	6,480.00	12,000.00
Fish & Chicken Collection (Collibri)	5,680.00	10,700.00
Fish & Chicken Collection (Yasmine)	8,600.00	13,270.00
Collection from Craft & Knitting Section	-	-
Collection from Craft Section	1,10,181.00	1,02,558.00
Collection From Dakshinapan Counter	22,900.00	18,580.00
Collection from Knitting Section	16,735.00	44,785.00
Collection Against Food for Guest	-	-
Collection From Beautician Course	47,550.00	92,125.00
Collection From Exhibition	48,445.00	28,315.00
Collection From Mid Day Meal	59,289.00	51,719.30
Donation Received	4,18,632.00	2,27,415.00
Income From Open Day Celebration	4,609.00	15,831.00
Misc Income	11,407.24	3,042.84
Sale of Scrap Material	976.00	746.00
Service Charges on Revolving Fund	9,859.00	5,081.00
Membership Fees	800.00	800.00
Collection from Consultancy Charges	17,500.00	-
Interest on Term Deposit	34,591.00	-
Bank Interest	30,818.00	23,976.00
<i>continued ---</i>		
Total	1,45,83,720.76	1,58,35,423.28



LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

11

Note: Details of Grant received :

Name of Project	Particulars of Doner	Date of Receipt	Amount received	
			in FY 2016-17	in FY 2015-16
CAMPAIGN ON ECOLOGICAL RIGHTS BY YOUTH NETWORK.	TERRE DES HOMMES DEUTSCHLAND E.V. RUPPENKAMPSTRASSE 11 A, D-49084 OSNABRUECK GERMANY	27-03-2017	3,24,088.29	1,60,356.72 1,73,661.36 89,951.56
SIGN OF HOPE	SIGN OF HOPE E.V. GERMANY HOFFNUNJSZEICHEN,	13-05-2016 21-03-2017	6,00,744.00 2,76,374.00	-
NARIKALYAN	GERMAN DOCTORS e.V. LOBESTRAßE 1A 53173 BONN, GERMANY	28-06-2016 03-10-2016 13-01-2017 24-03-2017	4,81,465.00 4,81,465.00 4,81,465.00 4,51,495.00	1,13,850.00 2,96,842.00 2,96,842.00 2,96,842.00
OUTREACH	GERMAN DOCTORS e.V. LOBESTRAßE 1A 53173 BONN, GERMANY	28-06-2016 03-10-2016 13-01-2017 24-03-2017	4,00,578.00 4,00,578.00 4,00,578.00 3,92,467.00	4,12,842.00 3,46,842.00 3,46,842.00 4,00,578.00
SUPPORT TO CHILDREN AND WOMEN IN SELECTED	INDIEN HILFE e.V Luitpoldstr. 20, 82211 Herrsching, Germany	27-05-2016 13-10-2016	15,00,000.00 13,00,000.00	30,00,000.00
CHDP - TIKIAPARA	HOLISTIC CHILD DEVELOPMENT INDIA C.N.I. BHAWAN, 2ND FLOOR, ROOM NO. 204, 16, PANDIT PANT MARG, NEW DELHI (as 2nd Receipt)	-	-	-
CHDP - TIKIAPARA (PROJECT NO. 22766)	KINDER NOT HILFE DUSSELDORFER LANDSTRSßE 180 47249 DUISBURG GERMANY	11-04-2016 12-07-2016 13-10-2016 10-02-2017	4,55,193.29 4,45,889.40 4,43,010.91 4,30,694.00	10,34,639.61 - - 6,24,734.09
ICDP - SANTOSHPUR	HOLISTIC CHILD DEVELOPMENT INDIA C.N.I. BHAWAN, 2ND FLOOR, ROOM NO. 204, 16, PANDIT PANT MARG, NEW DELHI (as 2nd Receipt)	-	-	-
ICDP - SANTOSHPUR (PROJECT NO. 22767)	KINDER NOT HILFE DUSSELDORFER LANDSTRSßE 180 47249 DUISBURG GERMANY	18-04-2016 12-07-2016 13-10-2016 10-01-2017	6,54,296.23 6,45,917.36 6,41,747.56 6,30,468.18	3,30,855.90 6,24,077.94
FREUDE UND FORDERER	FREUDE UND FORDERER LAKE GARDENS E.V. FLUSSSTR. 27 D-50374 ERFSTADT, GERMANY	14-12-2016	14,34,845.00	20,12,715.00 8,57,146.96 22,36,591.00
P&PCODDMP	TERRE DES HOMMES SUISSE 31, CHEMIN FRANK TOMAS 1223 COLOGNY/GENEVA	-	-	5,57,706.00
Total			1,32,73,359.22	1,46,95,381.14



LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

12	Programme Expenses	For the year ended 31-03-2017	For the year ended 31-03-2016
	Particulars	₹	₹
	FOR PROJECTS FUNDED BY FOREIGN FUNDERS		
	FOR IH PROJECT		
	C. Running Expenses- Institutional Requirements		
	C.1. Monthly Review and Planning	9,864.00	7,098.00
	C.2. Half Yearly Capacity Building Training	-	-
	C.2. Workshop on Child Protection Policy	4,970.00	3,146.00
	C.3. Refresher Training on Joyful Learning	-	-
	C.3. Quarterly Capacity Building Training for Creche	-	15,322.00
	C.3. Half-yearly Capacity Building Training	9,100.00	-
	C.4. Quarterly Refresher Training on RTE, Child Nutrition	-	10,949.00
	C.4. Half-yearly Refresher Training on Childhood Development	4,198.00	-
	C.5. Workshop on Child Protection Policy, KKID	-	21,000.00
	D. Running Expenses - Implementation		
	D.1. Running Expenses- Education		
	D.1.1. Education Materials	8,325.00	7,682.00
	D.2. Running Expenses - Health		
	D.2.1. Personal Child Care Materials for Creches	14,781.00	11,062.00
	D.2.2. General Child Care Materials	27,546.00	21,114.00
	D.2.3. Regular Health Check up with Medicines	1,43,780.00	1,28,842.00
	D.2.4. Immediate Aid for Emergency Cases.	1,100.00	6,210.00
	D.2.5. Preliminary Medical Test for New Children	14,520.00	31,860.00
	D.3. Running Expenses - Nutrition		
	D.3.1. Food & Nutrition - Fruits & vegetables	1,05,757.00	78,194.00
	D.3.1. Food & Nutrition - Milk	1,36,264.00	1,23,866.00
	D.3.1. Food & Nutrition - Carrying Charges	12,000.00	12,000.00
	D.3.1. Food & Nutrition - Fish & Chicken	65,697.00	59,745.00
	D.3.1. Food & Nutrition - Grocery Materials	1,70,526.50	1,27,154.00
	D.3.1. Food & Nutrition - Power & Fuel	35,228.00	29,624.00
	D.3.1. Food & Nutrition - Sweets	40.00	-
	D.4. Family to Community level Activities		
	D.4.1 Monthly Parents Meeting for Each Creche	44,889.00	46,261.00
	D.4.2 Family Hygiene Kit	-	-
	D.4.2 Job Skill Training	-	-
	D.4.2 Workshop on Child Rights with Community Mother	-	8,580.00
	D.4.2 Parents Grooming Centre	16,793.00	-
	D.4.3 Family Hygiene Kit	40,996.00	42,700.00
	D.4.4. Job Skill Training	50,880.00	790.00
	FOR Campaign on Ecological Rights by Youth Network, West Bengal		
	District Level Orientation Meetings	1,08,434.00	36,836.00
	Core Committee Meeting	2,036.00	13,848.00
	Core Committee Workshop	-	10,929.00
	Workshop with Youth Partner Organizations	76,925.00	44,544.00
	International Child Rights Week	1,763.00	-
	World Water Day	-	8,624.00
	International Environment Day	23,741.00	10,661.00
	World Earth Day	13,825.00	17,398.00
	1-Monthly Meeting of Youth Groups	500.00	-
	6-Organising Awareness Events	450.00	-
	FOR SIGN OF HOPE		
	Boys Technical Course	44,454.00	-
	Cook, Food, Tiffin	2,72,387.50	3,01,597.00
	Income Generation	-	2,500.00
	Medical Expenses	10,696.00	13,789.00
	School Materials	3,894.00	76,304.00
	FOR Outreach Medical Project		
	Awareness & Training	24,906.00	51,257.00
	Special Training	-	13,866.00
	Cleaning/cooking/security	53,571.00	45,445.00
	Doctor visit	2,47,500.00	1,40,000.00
	Eezee Cup	-	-
	Equipments	8,568.00	6,175.00
	Medicine	1,44,796.00	76,463.00
	Nutrimix & Milk	1,23,288.00	1,02,835.00
	Oil / Jaggery	33,193.00	39,214.00
	FOR Narikalvan Project		
	A:- VOCATIONAL TRAINING		
	1. Tailoring	22,556.00	37,299.00
	2. Embroidery	3,607.00	4,405.00
	3. Knitting	-	3,565.00



continued ---

LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

Programme Expenses	For the year ended 31-03-2017	For the year ended 31-03-2016
Particulars	₹	₹
FOR Narikalyan Project		
A:- VOCATIONAL TRAINING		
4. Beautician Course	31,462.00	37,017.00
Annual Maintenance for Craft Machine	6,164.00	11,990.00
B:- EDUCATION PROGRAM	-	-
Education Material	570.00	2,963.00
C:- SUPPLIMENTARY NUTRITION	-	-
Emergency Medical Support	279.00	377.00
Supplementary Nutrition	1,27,306.00	1,54,588.50
Training on Low Cost Nutrition	13,942.00	9,995.00
D:- WOMEN GROUP CAPACITY BUILDING TRAINING	-	-
Exposure Visit	25,000.00	26,390.00
Leadership Training	8,000.00	12,000.00
Materials for Trainings	980.00	2,289.00
Refreshment at Training	12,817.00	15,610.00
Travelling for Trainer	3,158.00	4,292.00
FOR CHILDHOOD DEVELOPMENT PROJECT		
Direct Expenses on Project Activities		
A.1 Reducing Malnutrition in Children		
Health Clinic / Doctor fees	1,05,000.00	1,00,000.00
Rent for Clinic	68,940.00	37,336.00
Check up equipments	-	-
Medicines & Consumables	88,902.00	99,651.00
Nutrition Training and practical demonstration on Clinic day	21,619.00	42,720.00
A.2 Promoting Child Survival & Safe Motherhood		
Helath Camp	14,073.00	15,155.00
Training to School Teacher	-	5,990.00
Organised / Strengthen Children on Health & Child Right Issue	19,953.00	35,072.00
Health Training for Adolescent Girls	4,775.00	8,026.00
Strengthening SHGs on Social Issues	2,010.00	4,946.00
Strengthen the existing SHGs and formation of new SHGs	5,003.00	4,998.00
Support to IGA to SHG and Individual members	-	5,000.00
Training on operational management to the SHG leaders such as accounts	6,010.00	6,027.00
Leadership and Cluster formation	6,259.00	5,502.00
Exposure of cluster leaders	6,684.00	20,672.00
Observation of Intenational Women Day	-	6,006.00
Awareness session with communnity members on various entitlements	6,005.00	11,366.00
Stake holders meetings	4,991.00	4,920.00
Networking meeting with GOs and NGOs	2,440.00	5,977.00
A.3 Reducing Child Marriage		
Strengthening of youth groups	18,005.00	22,182.00
Observing child rights week	4,970.00	5,000.00
Creative Workshop	-	10,019.00
IEC Materials Development	-	5,400.00
A.4 Promoting Small Family norm among the Target Community		
Health Awareness Session	9,913.00	16,081.00
Networking meeting with GOs and NGOs	-	-
A.6 Staff Capacity Building		
Staff meetings - monthly quarterly	5,842.00	8,396.00
Training/ Awarness Program		
Strenghten of Existing SHG	-	10,924.00
Awareness Session with Community on Various Entitle	-	-
Awarness Generation Session on Personal Hygiene	-	25,740.00
Community Meeting With Stake Holder	-	-
Formation & Strenghtening of Children Group	-	20.00
Formation &Strenghtening of Youth Group	-	-
IEC Material Development	-	-
Life Skill Education Program	-	10,077.00
Mid Evaluation Programme	-	-
Mother Orientation Program	-	24,899.00
Organising School Health Session	-	10,092.00
Quarterly Meeting with SHG Reprernttve	-	-
Refferal Service	-	311.00
Social Mobilization	-	25,884.00

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LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

Programme Expenses	For the year ended 31-03-2017	For the year ended 31-03-2016
Particulars	₹	₹
FOR CHILDHOOD DEVELOPMENT PROJECT		
Teacher Orientation Session	-	525.00
Traditional Birth Attendent Orientation Program	-	-
Youth Group Orientation Programme	-	3,605.00
Women Day Celebration	-	-
Health Program		
Check Up Equipments	-	-
Eezee Paste	-	-
Medicines & Consumables	-	-
Nutrimix & Milk	-	-
FOR INTEGRATED COMMUNITY DEVELOPMENT PROJECT		
A. Program Cost		
A.1 Education		
A.1.1 Social Mobilisation	61,250.00	1,40,954.00
A.1.2 Sensitization Meeting with Parents	1,13,850.00	1,16,198.00
A.1.3 Running and Functioning 08 Balwadis	1,30,560.00	1,36,005.00
A.1.5 Training on ICDP Staff	-	27,575.00
A.1.5 Interface between WBC and WEC/SMC	3,138.00	5,748.00
A.1.6 Meeting/Workshop on Development of Monitoring Tools	8,250.00	-
A.1.8 Formation and Strengthening of Children	-	11,236.00
A.1.8 Organising Children in Groups	32,341.00	25,990.00
A.1.9 Stationaries for Monitoring	-	-
A.1.9 Observation of International Child Rights Week	15,775.00	15,072.00
A.1.10 Capacity Building on Quality Education	25,191.00	19,621.00
A.2 Health Program		
A.2.1 Sensitization and Motivating Mother	82,775.00	1,17,245.00
A.2.2 Capacity Building of Mother Committee	13,795.00	15,522.00
A.2.3 Quarterly Meeting with Mother Committee	19,219.00	18,081.00
A.2.4 Follow up Trainings of Volunteer	16,037.00	20,429.00
A.2.4 Quarterly Meeting with Mother	-	-
A.2.5 Inputs and Follow up Training	-	14,541.00
A.2.6 Formation of Youth Group	-	7,383.00
A.2.6 Orientation of Adolescent Girls	28,328.00	30,002.00
A.2.7 Referral Service	-	-
A.3 Livelihood		
A.3.1 Assessment and Identification of IGA needs	-	50,275.00
A.3.1 Awareness Session with Community	-	19,376.00
A.3.2 Planning for Income Generation Activities	6,471.00	18,623.00
A.3.3 Training on MED	19,158.00	30,843.00
A.3.4 IGA Training for SHG Members	13,919.00	41,759.00
A.3.5 Support to IGA	-	18,147.00
A.3.6 Awareness Session with Community Members	30,127.00	29,852.00
A.4 Women Empowerment		
A.4.2 Training on Operational Mgmt.	-	17,217.00
A.4.3 Strengthen the Existing SHGs	-	2,550.00
A.4.3 Training on Orientation Management to SHG Leaders	30,116.00	40,029.00
A.4.7 Observation of International Women Day	4,228.00	9,870.00
A.4.7 Training on Strengthening of SHG	-	15,372.00
A.4.8 Enterprise & Technical Planning	-	9,400.00
A.4.9 Capacity Building of Target Group	-	-
A.5 Capacity Building of Staff		
A.5.1 Coordination and Management Training	-	27,260.00
A.5.2 Orientation Training Field Staff on SHG Format	54,133.00	9,461.00
A.5.3 Workshop on Quality Education	-	-
A.5.3 Workshop on Monitoring System Development	31,044.00	35,879.00
A.5.4 Handholding and Capacity Building	-	-
A.5.4 Workshop on Result Based Reporting	16,791.00	185.00

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LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

Programme Expenses		
Particulars	For the year ended 31-03-2017	For the year ended 31-03-2016
	₹	₹
FOR Prevention and Protection of Children in Origin and Destination during Migration		
101 Child Labour Situation will be assessed in terms of basic education	-	50,000.00
10101 Situational Assessment of the Children and the family would be carried out at both origin and destination	-	10,720.00
10102 Staff orientation and training of Child Labour situation	-	9,785.00
10104 Group meeting / PRA to involve children, families and other actors at destination point	-	17,965.00
10105 Group meeting / PRA to involve children, families and other actor at origin point	-	18,302.00
10106 Special dialogue with the other actors at destination point	-	-
102 Ensure qualitative development of Children through participatory process	-	11,375.00
10201 Establishment of the creative Learning Centre (CLC) for providing Creative learning and basic education (set-up cost 10000 + running cost 4000)	-	-
103 Evolve behavioural change among the community and other actors towards child labour situation	-	20,000.00
10301 Meeting with community and other actors at the destination point on child labour situation and its ill effects	-	10,094.00
10302 Exchange Special dialogues with employers, local councilors, Government Officers and local school teachers at destination point	-	8,232.00
10304 Meeting with community and other actors at the origin point on unsafe migration and protection of the children	-	-
<i>continued ---</i>		
Programme Expenses		
Particulars	For the year ended 31-03-2017	For the year ended 31-03-2016
	₹	₹
FOR Freude Und Forderer		
Awareness & Training Program Expenses	38,156.00	2,322.00
Brick kiln Expenses	-	15,589.00
Community Development Program	-	-
Refreshment at SHG Meeting	16,808.00	9,392.00
Health Program	-	-
Cleaning Expense	16,063.50	17,487.00
Medical Expense	-	2,143.00
Medical Support	-	-
Supplementary Nutrition	833.00	1,250.00
Mother & Child Course	1,48,263.00	1,39,560.00
Recreational Program	-	-
Christmas Gift & Celebration	2,20,121.00	1,68,251.00
Exposure Visit	47,971.00	42,070.00
Vocational Program	-	-
Beautician & Massage Course	17,877.00	31,674.00
Craft Material	2,320.00	6,000.00
Exhibition	-	3,355.00
FOR PROJECTS FUNDED BY INDIAN FUNDERS		
Benefit to Student	29,906.00	48,708.00
Beautician Materials	15,900.00	32,000.00
Cook/Food/Tiffin Expenses	4,884.50	54,101.00
Craft Material	91,177.00	1,47,435.00
AMC of Sewing Machines	12,120.00	-
Crèche Material	-	-
Exhibition	6,136.00	6,697.00
Foundation Day Expenses	-	9,801.00
Health & Hygiene Program	24,720.00	24,980.00
Knitting Materials	2,700.00	21,564.00
AMC of knitting machines	7,200.00	-
Medical Support	14,168.00	13,581.00
Medicine & Consumable	-	704.00
Mid Day Meal Expenses	-	4,181.00
Website Expenses	25,000.00	-
Training/Meeting/Workshop/Programme	2,909.00	6,840.00
Total	42,71,146.00	47,90,641.50



LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

13	Employee Benefit Expenses	For the year ended 31-03-2017	For the year ended 31-03-2016
	Particulars	₹	₹
	Salary / Remuneration to Staff	67,37,608.00	61,78,999.00
	Salary / Remuneration to Part timers	39,066.00	69,675.00
	Allowances to Staff	3,99,659.00	9,42,483.00
	Employer's Contribution to PF (including Admin Charges)	8,06,626.00	7,69,904.00
	Health Insurance for Staff	98,165.00	95,662.00
	Gratuity Expenses	1,97,811.00	1,26,257.00
	Educational Assistance to Staffs' Children	72,883.00	86,903.00
	Exgratia	4,35,387.00	4,01,302.00
	Total	87,87,205.00	86,71,185.00


14	Administrative Expenses	For the year ended 31-03-2017	For the year ended 31-03-2016
	Particulars	₹	₹
	Payment to Auditors		
	- As Audit Fees	66,150.00	69,000.00
	Bank Charges	4,528.11	4,509.00
	Consultancy Fees	44,500.00	39,300.00
	Electricity Expenses	84,750.00	48,027.00
	Fire & Burglary Insurance	6,227.00	-
	Legal Expenses	-	18,512.00
	Meeting Expenses	-	-
	Staff Welfare	2,108.00	5,978.00
	Staff Meeting - Monthly / quarterly	-	-
	Staff Training / workshops	-	2,658.00
	Office Expenses	2,99,857.00	70,480.00
	Other Expenses	1,394.91	7,118.91
	Printing & Stationery	2,07,984.50	2,12,501.00
	Cash in transit Insurance Expenses	3,408.00	3,393.00
	Rent, Rates & Taxes	12,66,377.00	9,09,348.00
	Repairs & Maintenance	1,62,771.00	1,33,630.00
	Telephone Expenses	76,727.00	69,997.00
	Travelling & Conveyance	8,59,361.00	4,99,890.00
	Development of IEC Materials	-	1,20,000.00
	Commission to Dakhinapan (Coutner Sales Girls)	2,291.00	1,859.00
	Medical Support	-	-
	Open day celebration	6,716.00	4,260.00
	Donation & Subscription	1,100.00	1,100.00
	Total	30,96,250.52	22,21,560.91

15	Segment Reporting
	The Society operates in a single reportable segment i.e. Social Development, which have similar risk and returns for the purpose of AS-17 on 'Segment Reporting' issued by ICAI). The Society does not have any reportable Geographical Segment.

16	Previous Year Figures
	Previous year's figures have been rearranged and regrouped wherever necessary.

As per our report of even date annexed herewith

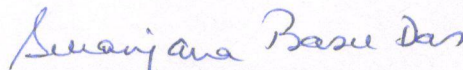
For A DUTTA AND ASSOCIATES
Chartered Accountants
Firm Registration No. 328193E



Sandip Gupta (M.No. 304737)
(Partner)



Date : 28/08/2017
Place: Kolkata

For and on behalf of the Trustees


Suranjana Basu Das, President


Dilip Sircar, Jt. Secretary



