

Ref. UDIN- 20304737AAAAEN2774

Date 09/11/2020

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 LGWDC) 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 2020 and 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** 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 **LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE** 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 **LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE** 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 **LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE** Executive Committee, as well as evaluating the overall presentation of the financial statements.
3. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide the basis for an audit opinion.
- 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, 2020;
 - b. In case the **Income and Expenditure Account**, of the **surplus** of the society for the year ended on 31st March, 2020 and
 - c. In case of the **Receipts and Payment Accounts**, of the **receipts and payments** for the year ended on 31st March, 2020.

For, A DUTTA AND ASSOCIATES
Chartered Accountants
FRN: 328193E

Date: 09/11/2020
Place: Kolkata



Sandip Gupta, FCA, DISA
Partner
ICAI M. No. 304737

| LAKE GARDENS WOMEN & CHILDREN DEVELOPMENT CENTRE | | | |
|---|----|----------------------|---------------------|
| 164/78 Lake Gardens, Block-A, Flat-14, Kolkata - 700045 | | | |
| BALANCE SHEET | | As at | As at |
| AS AT 31-03-2020 | | 31-03-2020 | 31-03-2019 |
| | | ₹ | ₹ |
| CORPUS AND LIABILITIES | | Note | |
| CORPUS FUNDS | | | |
| Corpus Fund | 3 | 8,206,998.72 | 5,680,120.91 |
| Reserves & Surplus | 4 | - | - |
| CURRENT LIABILITIES | | | |
| Other Current Liabilities | 5 | 2,939,460.06 | 2,748,617.08 |
| TOTAL | | 11,146,458.78 | 8,428,737.99 |
| ASSETS | | | |
| NON-CURRENT ASSETS | | | |
| Fixed Assets | 6 | 612,755.00 | 691,015.00 |
| Non Current Investments | 7 | - | - |
| CURRENT ASSETS | | | |
| Cash and Cash Equivalents | 8 | 5,814,359.78 | 3,508,376.85 |
| Current Investments | 9 | 3,482,278.00 | 3,300,000.00 |
| Other Current Assets | 10 | 1,237,066.00 | 929,346.14 |
| TOTAL | | 11,146,458.78 | 8,428,737.99 |

Significant Accounting Policies and Notes

1 & 2

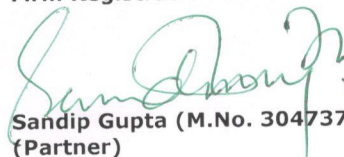
The accompanying notes are forming an integral part of these Financial Statements.

As per our report of even date annexed herewith

For A DUTTA AND ASSOCIATES

Chartered Accountants

Firm Registration No. 328193E


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

Date: 09/11/2020

Place: Kolkata



Lake Gardens Women & Children Development Centre
For and on behalf of the Trustees


Dilip Sircar, President


Suranjana Basu Das, Jt. Secretary

Jt. Secretary

| INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2020 | | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|---|------|---|---|
| | | ₹ | ₹ |
| INCOMES | Note | | |
| Revenue from Operations | 11 | 11,883,256.61 | 13,637,569.43 |
| Other Income | | - | - |
| Total Revenue | | 11,883,256.61 | 13,637,569.43 |
| EXPENSES | | | |
| Programme Expenses | 12 | 2,390,233.00 | 4,087,514.22 |
| Employee Benefit Expenses | 13 | 5,409,333.00 | 7,338,400.00 |
| Administrative Expenses | 14 | 1,459,965.30 | 2,163,735.27 |
| Depreciation | 6 | 95,865.00 | 110,453.80 |
| Total Expenses | | 9,355,396.30 | 13,700,103.29 |
| Surplus (excess of expenditure over income) before Tax | | 2,527,860.31 | (62,533.86) |
| Tax Expenses: | | | |
| (1) Current Tax | | - | - |
| (2) Deferred Tax | | - | - |
| Total Tax Expenses | | - | - |
| Surplus (excess of expenditure over income) after Tax | | 2,527,860.31 | (62,533.86) |

Significant Accounting Policies and Notes

1 & 2

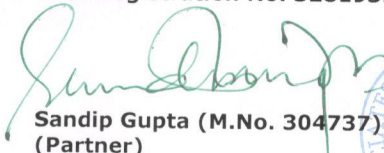
The accompanying notes are forming an integral part of these Financial Statements.

As per our report of even date annexed herewith

For **A DUTTA AND ASSOCIATES**

Chartered Accountants


Firm Registration No. 328193E


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

Date: 09/11/2020
Place: Kolkata



Lake Gardens Women & Children Development Centre
For and on behalf of the Trustees


Dilip Sircar, President


Suranjana Basu Das, Jt. Secretary

Jt. Secretary


| Statement of Receipts And Payments for the Year Ended 31-03-2020 | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|---|---|---|
| | | ₹ |
| Opening Balance | | |
| - Cash in Hand | 66,522 | 112,553 |
| - Cash at Bank | 3,441,855 | 3,563,404 |
| Add: Receipts | | |
| Receipts from Foreign Grants | | |
| Inter Project Fund Transfers | 19,225,395.00 | 11,445,334.04 |
| Grant Received from KNH, Germany | 12,451,554.72 | 13,017,351.18 |
| Bank Interest Received | 104,489.00 | 137,833.46 |
| Security for Rent Received | - | 108,700.00 |
| Recovery of Advance Given | 1,317,119.00 | 2,522,388.22 |
| Advance recovered from Lease Rent | 99,950.00 | - |
| Reimbursable received from KNH for Training (Previous Yr.) | 396,593.00 | - |
| Reimbursement received from PREM, Odisha (Previous Yr.) | 52,892.00 | - |
| Received from Charu Medical | 4,402.00 | - |
| Chatra Mitali Club | - | 41,600.00 |
| Received from disallowed Expenses | 800.00 | - |
| Maturity Proceeds of Fixed Deposit | - | 3,165,502.00 |
| Interest on Fixed Deposit | 157,120.00 | - |
| Receipts from Local Grants | | |
| Admission Fee Collection | 89,300.00 | 100,000.00 |
| Collection Against Subsidised Medicines | - | 6,530.00 |
| Fish & Chicken Collection | - | 14,640.00 |
| Collection from Health Check-up | 4,000.00 | - |
| Collection from Craft & Knitting Section | 118,550.00 | 143,490.00 |
| Collection From Beautician Course | 47,395.00 | 38,030.00 |
| Collection From Projector hiring | 2,000.00 | 22,000.00 |
| Collection From Mid Day Meal | 23,325.00 | 61,650.00 |
| Donation Received | 266,361.00 | 190,992.00 |
| Income From Open Day Celebration | 3,230.00 | - |
| Misc Income | 3,083.99 | 2,168.64 |
| Sale of Scrap Material | 8,350.00 | 250.00 |
| Service Charges on Revolving Fund | 2,685.00 | 5,705.00 |
| Membership Fees | - | 500.00 |
| Collection from Consultancy Charges | - | 57,500.00 |
| Interest on Term Deposit | 26,551.00 | 4,887.00 |
| Bank Interest | 36,016.00 | 31,503.00 |
| Mediclaime received from Insurance Co. | 23,262.00 | 115,296.00 |
| Gratuity received from LIC for staff | 375,809.00 | - |
| Recovery from Revolving Loan fund | 36,500.00 | 84,000.00 |
| Advance Recovery | 125,326.00 | 420,959.00 |
| Received from Rotary Club | - | 138,750.00 |
| Received from Lindey | 200,000.00 | - |
| Acural Interest receivable (previous yr.) | 20,613.00 | 41,342.00 |
| TDS Receivable Received | 25,650.00 | 27,690.00 |
| Received from Fixed Deposit | - | 700,000.00 |

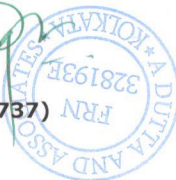
As per our report of even date annexed herewith

For A DUTTA AND ASSOCIATES


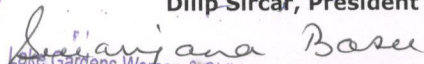
Chartered Accountants

Firm Registration No. 328193E


Sandip Gupta (M.No. 304737)
(Partner)
 Date: 09/11/2020
 Place: Kolkata



Lake Gardens Women & Children Development Centre
For and on behalf of the Trustees


Dilip Sircar, President

Suranjana Basu Das, Jr. Secretary

Jt. Secretary

| Statement of Receipts And Payments for the Year Ended 31-03-2020 | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|---|---|---|
| | | ₹ |
| Less: Payments | | |
| Payments from Foreign Grants | | |
| Programme Expenses | 2,096,113.00 | 3,684,014.22 |
| Employee Benefit Expenses | 4,779,429.00 | 6,221,833.00 |
| Administrative Expenses | 1,062,557.58 | 1,710,429.77 |
| Professional Tax paid | 20,350.00 | 20,870.00 |
| Employee Provident Fund | 838,764.00 | 1,153,002.00 |
| TDS paid | 25,910.00 | 78,461.00 |
| Purchase of Fixed Assets | - | 2,400.46 |
| Fixed Deposit Made | 157,120.00 | 3,000,000.00 |
| Advances Given | 1,275,572.00 | 3,008,729.00 |
| Inter Project Fund Transfers | 20,049,989.48 | 11,159,546.04 |
| Outstanding Doctor fees | 25,000.00 | 29,250.00 |
| Charu Medical payable paid (previous yr.) | - | 10,095.00 |
| Disallowed Expenses | - | 800.00 |
| Grant transferred to Outreach Medical project | - | 711,834.34 |
| IEC Materials payable paid | - | 50.00 |
| Outstanding Admin Charges | 680.00 | 7,461.00 |
| Outstanding Audit Fee | 59,310.00 | 63,154.00 |
| Outstanding Cleaning Expenses | - | 200.00 |
| Outstanding Electrical Expenses | 2,790.00 | 2,760.00 |
| Outstanding Expenses | 6,470.00 | 35,004.00 |
| Outstanding expenses for running of Balwadi centres | 10,095.00 | 9,100.00 |
| Outstanding Expenses Telephone/Internet/Postage | - | 200.00 |
| Outstanding Grocery Materials | - | 4,895.00 |
| Outstanding IGA Training for SHG Members | 11,830.00 | 6,624.00 |
| Outstanding Nutrition Training & Practical Demonstration | - | 10,500.00 |
| Outstanding Rent | 19,500.00 | 45,368.00 |
| Outstanding Printing & Stationaries | - | 3,627.00 |
| Outstanding Professional fees for Administrative work | 10,720.00 | 2,160.00 |
| Outstanding Repair & Maintenance | - | 100.00 |
| Outstanding Salary | 3,617.00 | 63,262.00 |
| Outstanding Sensitization Meeting with Parents | - | 30.00 |
| Outstanding Travelling Expenses | - | 18,918.00 |
| Paid for SHA Training in favour of KNH | 986,640.00 | - |
| Payable paid to Gorge Travels (Previous Yr.) | 4,000.00 | - |
| Payable paid to Kamalika Bhattacharya (Previous Yr.) | 154,540.00 | - |

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: 09/11/2020
Place: Kolkata



Lake Gardens Women & Children Development Centre
For and on behalf of the Trustees

Dilip Sircar, President

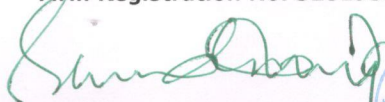
Suranjana Basu Das, Jt. Secretary

Jt. Secretary

| Statement of Receipts And Payments for the Year Ended 31-03-2019 | For the year ended 31 March, 2020 | For the year ended 31 March, 2019 |
|---|---|---|
| | | ₹ |
| Payments from Local Grants | | |
| Benefit to Student | 20,796.00 | 23,973.00 |
| Beautician Materials | 4,000.00 | 3,900.00 |
| Cook/Food/Tiffin Expenses | - | 2,266.00 |
| Cleaning Expenses Creche | 3,395.00 | - |
| Food & Nutrition (Creches) | 86,422.00 | 89,970.00 |
| Craft Material | 9,895.00 | 13,072.00 |
| Commission for Craft Section | 10,444.00 | - |
| AMC of Sewing Machines | 4,000.00 | 5,170.00 |
| Exhibition | - | 2,798.00 |
| Board Meeting Expenses | 833.00 | - |
| Health & Hygiene Program | 372.00 | - |
| Knitting Materials | - | 6,766.00 |
| AMC of knitting machines | - | 4,800.00 |
| Medical Support | 12,000.00 | 12,000.00 |
| Priliminary medical Test | 1,040.00 | - |
| Regular Health Check up | 3,900.00 | - |
| Training/Meeting/Workshop/Programme | 13,187.00 | 110.00 |
| Day observation | - | 210.00 |
| Salary of Accountant | 6,000.00 | 6,000.00 |
| Salary of Office Assitant | 23,000.00 | 29,700.00 |
| Salary of Programme Head | 24,000.00 | 24,000.00 |
| Exgratia | 15,000.00 | 5,600.00 |
| Audit Fees | 8,640.00 | - |
| Bank Charges | 4.72 | 92.04 |
| Commission to Dakhinapan (Coutner Sales Girls) | - | 128.00 |
| Electrical Expenses | 18,440.00 | - |
| Office Expenses | 77,982.00 | 36,882.00 |
| Printing and Stationary | 5,886.00 | 1,485.00 |
| Repair & Maintenance | 68,112.00 | 12,756.00 |
| Subscription Paid | 1,100.00 | 1,100.00 |
| Telephone/Internet/Fax | 1,965.00 | 4,500.00 |
| Travel & Conveyance | 39,888.00 | 14,797.00 |
| Fixed Assets purchased | 149,159.00 | 40,950.00 |
| Fixed Deposit Made | 41,993.00 | 700,000.00 |
| TDS Paid | 12,633.00 | - |
| Outstanding Audit Fees | 5,490.00 | 11,859.00 |
| Medicclaim Paid to Staff | - | 115,296.00 |
| Credit to Revolving fund | 70,000.00 | 50,000.00 |
| Gratuity paid to staff | 375,809.00 | - |
| Outstanding Office Expenses | - | - |
| Outstanding Electricity Expenses | 1,630.00 | - |
| Outstanding AMC for Sewing Machines | - | - |
| Advance Given | 170,326.00 | 389,259.00 |
| Expenses for Rotary Club | - | 140,055.00 |
| Consultancy Charges for Computer Teachers | 54,000.00 | - |
| Closing Balance | | |
| - Cash in Hand | 93,407 | 66,522 |
| - Cash at Bank | 5,720,953 | 3,441,855 |

As per our report of even date annexed herewith
As per our report of even date annexed herewith

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

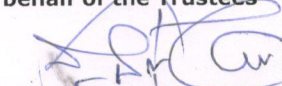

Sandip Gupta (M.No. 304737)
(Partner)

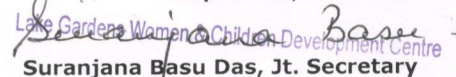
Date: 09/11/2020
Place: Kolkata



Lake Gardens Women & Children Development Centre

For and on behalf of the Trustees


Dilip Sircar, President


Suranjana Basu Das, Jt. Secretary

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 (LGWCCDC) 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 LGWCCDC 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.



Sumanjanda

Lake Gardens Women & Children Development Centre

Lake Gardens Women & Children Development Centre

Jt. Secretary



President

| 3 | CORPUS FUND | | ₹ | ₹ |
|---|--|---------------------|---------------------|---|
| | Particulars | As at 31-03-2020 | As at 31-03-2019 | |
| | Opening | 5,680,120.91 | 5,743,195.77 | |
| | Add: Addition | (982.50) | 41,638.00 | |
| | Less: TDS Receivable | - | (42,179.00) | |
| | Add: Transfer from Reserve and Surplus (Refer note-4) | 2,527,860.31 | (62,533.86) | |
| | Closing | 8,206,998.72 | 5,680,120.91 | |
| 4 | RESERVES & SURPLUS | | ₹ | ₹ |
| | Particulars | As at 31-03-2020 | As at 31-03-2019 | |
| | A. Surplus in Income & Expenditure Account. | | | |
| | Opening Balance | - | - | |
| | Add/(Less): Surplus/(Deficit) for the Year | 2,527,860.31 | (62,533.86) | |
| | Less: Transferred to Corpus | (2,527,860.31) | 62,533.86 | |
| | Surplus - Closing Balance | - | - | |
| 5 | Other Current Liabilities | | ₹ | ₹ |
| | Particulars | As at 31-03-2020 | As at 31-03-2019 | |
| | Statutory Liabilities | | 5,500.00 | |
| | Audit Fees Payable | 30,853.00 | - | |
| | F/F Project Account | - | - | |
| | FC Control Project Account | - | - | |
| | Destination unknow Project | - | - | |
| | ICDP - Santoshpur Project Account | - | 92,063.14 | |
| | Inter Project Balances | - | 4,000.00 | |
| | George Travel | - | 11,830.00 | |
| | IGA Training for SHG Members | - | 154,540.00 | |
| | Kamalika Bhattacharya | 5,275.00 | - | |
| | Krishna Variety Store | 1,000.00 | - | |
| | Outstanding Food & Nutrition - Carrying Charges | - | 11,180.00 | |
| | Outstanding Admin Charges | 15,000.00 | 13,310.00 | |
| | Outstanding Audit fees | 1,500.00 | - | |
| | Outstanding Awareness Session on Promoting SHA | - | 25,000.00 | |
| | Outstanding Doctor Fees | - | 2,790.00 | |
| | Outstanding Electricity Expenses | - | - | |
| | Outstanding Expenses for Job Skill Training | 61,253.00 | 10,095.00 | |
| | Outstanding expenses for running of Balwadi centres | 13,500.00 | - | |
| | Outstanding office Rent | 13,000.00 | 19,500.00 | |
| | Outstanding Rent for Club Premises | - | 810.00 | |
| | Outstanding Salary | 46,718.00 | - | |
| | Paramita Books | 810.00 | 760.00 | |
| | Professional Tax Payable | 12,000.00 | - | |
| | Registration & Audit for SHGs | 3,000.00 | - | |
| | Satyajit Chowdhury | 2,411,236.06 | 2,068,563.94 | |
| | Unspent Grant Balance | 900.00 | 880.00 | |
| | Professional Tax | 62,368.00 | 88,909.00 | |
| | Employees Provident Fund | 4,000.00 | 2,807.00 | |
| | Outstanding Salary | 123,846.00 | 87,405.00 | |
| | Outstanding Expenses | 300.00 | - | |
| | Outstanding Cleaning Expenses | 2,780.00 | - | |
| | Outstanding Cook/Food/Tiffin | 25,000.00 | 45,129.00 | |
| | Outstanding Lease Rent | - | 13,120.00 | |
| | Professional fees for Administrative work | - | 23,510.00 | |
| | TDS Payable | 20,000.00 | 30,000.00 | |
| | Outstanding Audit Fees | - | 13,000.00 | |
| | Payable to C. Sircar | - | 1,630.00 | |
| | Outstanding Electrical expenses | 2,331.00 | - | |
| | Outstanding Food & Nutrition | 295.00 | - | |
| | Outstanding Cook/food/Tiffin expenses | 6,000.00 | - | |
| | Outstanding salary | 638.00 | - | |
| | Outstanding Travel & Conveyance | 35,800.00 | 5,490.00 | |
| | Outstanding Audit Fees | 23,262.00 | - | |
| | Mediclaime Payable | 16,795.00 | 16,795.00 | |
| | Gratuity Payable | - | - | |
| | Total | 2,939,460.06 | 2,748,617.08 | |

| 6 | Fixed Assets | | | | | | |
|---|--|---------------------|------------------|-------------|-------------------|---------------------|---------------------|
| | Nature of Asset (% of Depreciation) | As at 01-04-2019 | Addition | Deletion | Depre- ciation | As at 31-03-2020 | As at 31-03-2019 |
| | A. Tangible | | | | | | |
| | 1. Computer & Peripherals (60%) | 48,330.00 | 17,605.00 | 0.00 | 26,375.00 | 39,560.00 | 48,330.00 |
| | 2. Electrical Equipments (10%) | 70,316.00 | 0.00 | 0.00 | 7,032.00 | 63,284.00 | 70,316.00 |
| | 3. Furniture & Fixture (10%) | 467,968.00 | 0.00 | 0.00 | 46,797.00 | 421,171.00 | 467,968.00 |
| | 4. Machinery & Equipments (15%) | 104,401.00 | 0.00 | 0.00 | 15,661.00 | 88,740.00 | 104,401.00 |
| | Total | 691,015.00 | 17,605.00 | 0.00 | 95,865.00 | 612,755.00 | 691,015.00 |



Sumanjaya

Basu Das
Lake Gardens Women & Children Development Centre



[Signature]
President

Jt. Secretary

| 8 Cash and Cash Equivalents. | | | |
|---|---------------------|---------------------|--|
| Particulars | As at | As at | |
| | 31-03-2020 | 31-03-2019 | |
| | ₹ | ₹ | |
| (a) Balances with banks | 5,720,952.78 | 3,441,854.85 | |
| (b) Cash in hand | 93,407.00 | 66,522.00 | |
| Total | 5,814,359.78 | 3,508,376.85 | |
| 9 Current Investments | | | |
| Particulars | As at | As at | |
| | 31-03-2020 | 31-03-2019 | |
| | ₹ | ₹ | |
| Fixed Deposits | 2,740,285.00 | - | |
| - SBI 36599704543 | - | 2,600,000.00 | |
| - SBI 37558997380 | - | 700,000.00 | |
| - SBI 37737421032 | 741,993.00 | - | |
| - SBI 36883437903 | - | - | |
| Total | 3,482,278.00 | 3,300,000.00 | |
| 10 Other Current Assets | | | |
| Particulars | As at | As at | |
| | 31-03-2020 | 31-03-2019 | |
| | ₹ | ₹ | |
| Accrued Interest in Fixed Deposits | - | 13,968.00 | |
| Support to Children and Women in Selected Slums of Kolkata Project | 30,000.00 | 5,000.00 | |
| TDH Project | - | 15,000.00 | |
| THALI Project | 853.00 | - | |
| Deffered Lease Rent Expenses | - | 49,950.00 | |
| Disallowed Expenses | - | 800.00 | |
| Excess Expended Grant receivable | 13,689.00 | 31,089.00 | |
| FC Control Project Account | - | 72,063.14 | |
| Grant receivable from FC Project Account | - | - | |
| PREM - Odisha | - | 52,892.00 | |
| Receivable from KNH | 986,640.00 | 396,593.00 | |
| Staff Advance | 17,847.00 | 9,000.00 | |
| Staff Advances | 2,348.00 | - | |
| Advances | - | 10,000.00 | |
| Staff Advances | 14,730.00 | 57,472.00 | |
| TDS Receivable | 41,135.00 | 43,110.00 | |
| Staff advance | -55,200.00 | 23,200.00 | |
| Revolving fund* | 44,904.00 | 111,404.00 | |
| *(During FY 2019-20, Executive Bard of LGWDC decided to write of Rs.1,00,000/-, as the same became unrealisable.) | | | |
| 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 | - | 20,613.00 | |
| Receivable from Health Check-up | 2,900.00 | - | |
| Receivable from Admission fees | 2,560.00 | - | |
| Receivable from LINDEY | 8,373.00 | - | |
| Receivable from Rotary Club | - | 1,305.00 | |
| Total | 1,237,066.00 | 929,346.14 | |



Sumanjana Bose Das

Lake Gardens Women & Children Development Centre

Jt. Secretary

Lake Gardens Women & Children Development Centre



President

11

| Revenue from operations | | |
|---|----------------------|----------------------|
| Particulars | For the year ended | For the year ended |
| | 31-03-2020 | 31-03-2019 |
| | ₹ | ₹ |
| Income from Foreign Fund | | |
| Grant Received From Foreign Agency (refer Note for Details) | 12,444,513.15 | 13,017,351.18 |
| Add: Opening Unspent Grant Balance | 1,525,424.96 | - |
| Less: Closing unspent Grant balance | (2,949,302.49) | (40,164.00) |
| Less: Excess Expended Grant Balance (Opening) | (31,089.00) | - |
| Add: Excess Expended Grant Balance (Closing) | 13,689.00 | - |
| Less: Adjusted Grant | - | (363,980.85) |
| Less: Grant Returned | (13,203.00) | - |
| | 10,990,032.62 | 12,613,206.33 |
| Bank Interest | 112,096.00 | 137,827.46 |
| Bank Interest of Sign of Hope | - | 6.00 |
| Interest on Fixed Deposit | 143,152.00 | 165,502.00 |
| Income from Local Fund | | |
| Admission Fees Collection (Bulbuli) | 26,600.00 | 28,500.00 |
| Admission Fees Collection (Collibri) | 28,790.00 | 29,900.00 |
| Admission Fees Collection (Yasmin) | 36,470.00 | 41,600.00 |
| Collection From Medicine (Tikiapara) | - | 1,855.00 |
| Collection From Medicine (Santoshpur) | - | 4,675.00 |
| Fish & Chicken Collection (Bulbuli) | - | 4,120.00 |
| Fish & Chicken Collection (Collibri) | - | 4,380.00 |
| Fish & Chicken Collection (Yasmine) | - | 6,140.00 |
| Collection From Health Check-up (Bulbuli) | 4,040.00 | - |
| Collection From Health Check-up (Collibri) | 1,200.00 | - |
| Collection From Health Check-up (Yasmine) | 1,660.00 | - |
| Collection from Craft Section | 118,550.00 | 130,300.00 |
| Collection From Dakshinapan Counter | - | 1,280.00 |
| Collection from Knitting Section | - | 11,910.00 |
| Collection From Beautician Course | 47,395.00 | 38,030.00 |
| Collection From Projector hiring | 2,000.00 | 22,000.00 |
| Collection From Mid Day Meal | 23,325.00 | 61,650.00 |
| Donation Received | 266,361.00 | 190,992.00 |
| Income From Open Day Celebration | 3,230.00 | - |
| Misc Income | 3,083.99 | 2,168.64 |
| Sale of Scrap Material | 8,350.00 | 250.00 |
| Service Charges on Revolving Fund | 2,685.00 | 5,705.00 |
| Membership Fees | - | 500.00 |
| Collection from Consultancy Charges | - | 57,500.00 |
| Interest on IT Refund | 1,669.00 | 1,440.00 |
| Interest on Term Deposit | 26,551.00 | 44,629.00 |
| Bank Interest | 36,016.00 | 31,503.00 |
| Total | 11,883,256.61 | 13,637,569.43 |

11

Note: Details of Grant Received :

| Particulars | | Date of Receipt | Amount received in FY 2019-20 | Amount received in FY 2018-19 |
|---|--|--|---|-------------------------------|
| Name of Project | Particulars of Doner | | | |
| CAMPAIGN ON ECOLOGICAL RIGHTS BY YOUTH NETWORK, WEST BENGAL | TERRE DES HOMMES DEUTSCHLAND E.V. RUPPENKAMPSTRASSE 11 A, D-49084 OSNABRUECK GERMANY | 09-04-19 | 344,549.72 | 371,312.75 |
| OUTREACH | GERMAN DOCTORS e.v. LOBESTRAÙE 1A 53173 BONN, GERMANY | - | - | 1,027,910.34 |
| SUPPORT TO CHILDREN AND WOMEN IN | INDIEN HILFE e.V Luitpoldstr. 20, 82211 Herrsching, Germany | 08-05-19 12-12-19 28-03-20 | 1,000,000.00 873,600.00 680,000.00 | 2,000,000.00 |
| CHDP - TIKIAPARA (PROJECT NO. 22766) | KINDER NOT HILFE DUSSELDORFER LANDSTRASSE 180 47249 DUISBURG GERMANY | 30-05-19 | 528,091.00 | 1,794,356.08 |
| ICDP - SANTOSHPUR (PROJECT NO. 22767) | KINDER NOT HILFE DUSSELDORFER LANDSTRASSE 180 47249 DUISBURG GERMANY | 11-06-19 19-07-19 27-11-19 07-01-20 | 400,428.00 1,264,672.00 666,291.00 134,404.43 | 3,323,333.16 |
| Freunde und Förderer Lake Gardens e.V. | Freunde und Förderer Lake Gardens e.V. LAKE GARDENS E.V. FLUSSSTR. 27 D-50374 ERFSTADT, GERMANY | 08-04-19 31-12-19 28-03-20 | 2,329,350.00 1,189,725.00 2,829,838.00 | 3,982,329.85 |
| Let's Play Rugby U15 | PATH WELFARE SOCIETY 2, GOPE LANE, 1st FLOOR, KOLKATA-14 | 11-09-19 | 65,928.00 | 71,250.00 |
| DESTINATION UNKNOWN | SOCIO LEGAL AID RESEARCH & TRAINING CENTRE, P-112 LAKE TERRACE, KOLKATA, WEST BENGAL 700029 | 07-02-20 | 9,700.00 | 20,000.00 |
| TUBERCULOSIS HEALTH ACTION LEARNING INITIATIVE (THALI) | CINI DAULATPUR, P.O.: PAILAN, VIA JOKA, DIST: SOUTH 24 PARGANAS, PIN:700104 WEST BENGAL, INDIA | 02-04-19 23-05-19 04-06-19 08-07-19 21-08-19 24-09-19 09-10-19 | 17,400.00 18,000.00 18,000.00 18,000.00 18,580.00 19,236.00 18,720.00 | 426,859.00 |
| Total | | | 12,444,513.15 | 13,017,351.18 |



Sumanjana Basu Das

Lake Gardens Women & Children Development Centre



Lake Gardens Women & Children Development Centre

President

| 12 | Programme Expenses | For the year ended 31-03-2020 | For the year ended 31-03-2019 |
|----|--|----------------------------------|----------------------------------|
| | Particulars | ₹ | ₹ |
| | Program Expenses of Foreign Projects | | |
| | <u>For Childhood Development Project (Project No. 22766)</u> | | |
| | Direct Expenses on Project Activities | | |
| | A. Strengthening CLA/Federation | | |
| | A1 Goal setting training of CLA | - | 6,280.00 |
| | A2 Organizational & Report Writing Training for CLA | - | 9,177.00 |
| | A.3 Zonal Level Monthly Meeting | - | 4,677.00 |
| | A4 Strengthening of CLA | - | 7,600.00 |
| | A5 Functional Literacy program for SHG members | - | 8,748.00 |
| | A.6 Coaching Centre | - | 25,306.00 |
| | A7 Exposure for CLA capacity building | - | 65,913.00 |
| | A8 Advocacy lobby training for CLA | - | 8,233.00 |
| | B. Economical Improvement | | |
| | B1 Training on operational management to the SHG / CLA | - | 4,090.00 |
| | B2 Livelihood training for SHG members by CLA | - | 25,509.00 |
| | B3 Income Generation Support to SHG by CLA | - | 20,001.00 |
| | B4 Training on Micro EnterprenureshipDev(MED) | - | 22,405.00 |
| | C. Political Empowerment | | |
| | C1. Awareness Session with Community Members | - | 13,282.00 |
| | C2. Networking Meeting with GOS & NGOS | - | 4,155.00 |
| | C3 Information dessimination camp | - | 14,040.00 |
| | D. Social Changes | | |
| | D1 Training & Awareness | - | 5,450.00 |
| | D2 Issue base Campaign(Child Labour) | - | 13,657.00 |
| | D3 Day Observation (Literacy day,Girl child day,Orange) | - | 30,161.22 |
| | D.4 Child Sports | - | 10,455.00 |
| | E.Improve Health & Environment | | |
| | E.1 Health Clinic for Children / Doctor Fees | - | 102,500.00 |
| | E3 Awareness on health & hygiene for children group | - | 7,611.00 |
| | E.4 Medicines Consumables | - | 34,343.00 |
| | E.5 Nutrition Training & Practical Demonstration | - | 105,490.00 |
| | E6 Awareness & campaign on Health Related issues & Health Camp | - | 13,851.00 |
| | E7 Awareness & campaign on Environment Related issues | - | 5,763.00 |
| | F Staff Capacity Building | | |
| | F1 Staff training on SHG/CLA strengthening & Monitoring | - | 24,199.00 |
| | F.3 Staff Meeting | - | 4,950.00 |
| | F4 Monitoring Reporting Training | - | 23,397.00 |
| | <u>For Destination Unknown Campaign</u> | | |
| | Awareness Programme with Families | 1,567.00 | 4,135.00 |
| | Cultural Activities | - | 6,508.00 |
| | District Level Interaction | - | 4,268.00 |
| | Regular Interaction with Children | 1,636.00 | 4,106.00 |
| | Sensitization Meeting | 28.00 | - |
| | <u>For Campaign On Ecological Rights By Youth Network, West Bengal</u> | | |
| | 1 Monthly Meeting of Youth Groups | 5,599.00 | 15,425.00 |
| | 2 Core Committee Meeting of Network Members | 11,812.00 | 24,592.00 |
| | 3 Capacity Building for Youth Network Memebers | 54,265.00 | 153,545.00 |
| | 4. Workshops in Schools | 6,619.00 | 19,382.00 |
| | 5. Workshops with Stakeholders | - | 5,920.00 |
| | 6-Organising Awareness Events | 10,257.00 | 29,770.00 |
| | 7. Exposure visit of Youths | - | 112,810.00 |
| | 8 Exposure Visit of Youths | - | 19,539.00 |
| | 8. Gender Workshop/visit of youths | 77,243.00 | 21,867.00 |
| | 9. IEC Materials | 1,000.00 | 974.00 |
| | <u>For Integrated Community Development Project (Project No. 22767)</u> | | |
| | A1 Social Goals | | |
| | A.1.1 Mobilization of Community on various issues | 24,338.00 | 27,450.00 |
| | A.1.2 Sensitization meeting with parents | 22,022.00 | 16,051.00 |
| | A.1.3 Running and functioning 08 Non formal education centre (Balwadis) | 376,926.00 | 248,310.00 |
| | A.1.5 Handholding with Anganwadi Centres | 3,266.00 | - |
| | A.1.6 Capacity Building on Quality Education | - | 9,278.00 |
| | A.1.7 Follow up trainings of volunteers | - | 6,035.00 |
| | A1.8 Health clinic / Eye camp /Other camp | - | 3,940.00 |
| | A1.9 Orientation of Adolescent girls | - | 14,988.00 |
| | A1.10 Children Sports | 16,129.00 | 15,861.00 |
| | A1.11 Functional Literacy program | - | 11,363.00 |
| | A.1.12 Coaching Centre by CLA Members | 40,700.00 | - |
| | A.1.13 Day Care Centre for Children of working mother | 275.00 | - |
| | A.1.14 Support to kitchen Garden | 2,360.00 | - |
| | A.1.15 Awareness on Nutrition | 34,930.00 | - |
| | A2. Economical Goals | | |
| | A2.1 Training on Business Plan | 2,302.00 | - |
| | A2.2 IGA Training for SHG members (Existing & New both) | 51,016.00 | 24,705.00 |
| | A2.3 Support to IGA | - | 12,084.00 |
| | A2.5 Strengthen the existing SHGs and formation of new SHGs | - | 800.00 |
| | A2.6 Training on operational management to the SHG leaders | 5,477.00 | 11,477.00 |
| | A2.7 Leadership and Cluster formation | - | 2,307.00 |
| | A2.8 Exposure of cluster & Federation Leaders | - | 13,210.00 |
| | A2.9 Training on Market Analysis | - | 8,137.00 |



Lake Gardens Women & Children Development Centre

Sevanjana

Basu Das

Jt. Secretary

Lake Gardens Women & Children Development Centre



President

| | | |
|--|------------|------------|
| A3. Political Goals | | |
| A3.1 Awareness session with community members on various entitlements | 28,574.00 | 10,362.00 |
| A3.2 Organising Children in Groups & strengthening them on child Rights | - | 15,091.00 |
| A3.3 Quarterly meeting with mother committee, ASHA, Anganwadi worker and ANM on health | 5,674.00 | 11,180.00 |
| A3.4 Observation of Orange Day | 10,605.00 | 11,150.00 |
| A3.5 Observation International Women Day | 9,550.00 | - |
| A3.7 Observation of International Child Rights Week | 11,109.00 | 13,968.00 |
| A4 Formation and Strengthening of CLA | | |
| A4.1 CLA Strengthening Training | 1,815.00 | 7,544.00 |
| A4.2 CLA goal setting Training | 13,933.00 | - |
| A4.3 CLA zonal level monthly meeting | - | 7,491.00 |
| A4.4 Monitoring & Report writing Training | 5,661.00 | - |
| A4.5 Training on Advocacy & Lobby Building | 14,531.00 | 7,015.00 |
| A4.6 Training on Legal Rights and Entitlements | 18,537.00 | 3,662.00 |
| A4.7 Registration & Audit | 12,967.00 | - |
| A4.8 Networking with GO/NGOs, local clubs, stakeholders etc | 8,785.00 | 24,719.00 |
| A4.9 Information Dissemination Camp | 7,630.00 | 14,854.00 |
| A4.9 Formation Dissemination CLA Camp | 9,221.00 | - |
| A4.10 Leadership Training with visit to other NGOs working with CLA | - | 1,719.00 |
| A4.11 Awareness session with community members on promoting SHA | 41,270.00 | 10,606.00 |
| A5 Capacity Building of Staffs | | |
| A5.1 Staff refresher training on CLA | 64,316.00 | 202,952.00 |
| A5.2 Monitoring & Reporting Training | 35,323.00 | 70,487.00 |
| A5.3 Staff Exposure /Training on CLA functioning | 11,410.00 | 10,710.00 |
| A6 Monitoring Cost | | |
| A6.1 Monthly PME Meeting | 11,049.00 | 11,354.00 |
| For Outreach Medical Project | | |
| Awareness & Training | - | 52,817.00 |
| Special Training | - | - |
| Cleaning/cooking/security | - | 65,060.00 |
| Doctor visit | - | 237,500.00 |
| Eezee Cup | - | - |
| Equipments | - | 20,000.00 |
| Medicine | - | 114,868.00 |
| Nutrimix & Milk | - | 122,613.00 |
| Oil / Jaggery | - | 55,228.00 |
| For Support To Children And Women In Selected Slums Of Kolkata | | |
| C. Running Expenses- Institutional Requirements | | |
| C.1. Monthly Review and Planning | - | 1,020.00 |
| C.2. Workshop on Child Protection Policy | 469.00 | 526.00 |
| D. Running Expenses - Implementation | | |
| D.1. Running Expenses- Education | | |
| D.1.1. Education Materials | 6,466.00 | 4,024.00 |
| D.2. Running Expenses - Health | | |
| D.2.1. Personal Child Care Materials for Creches | 7,461.00 | 9,110.00 |
| D.2.2. General Child Care Materials | 8,892.00 | 9,902.00 |
| D.2.3. Regular Health Check up with Medicines | 19,500.00 | 23,400.00 |
| D.2.7 First-Aid Care | 688.00 | 2,344.00 |
| D.3. Running Expenses - Nutrition | | |
| D.3.1. Food & Nutrition - Fruits & vegetables | 70,220.00 | 74,633.00 |
| D.3.1. Food & Nutrition - Milk | 61,040.00 | 72,828.00 |
| D.3.1. Food & Nutrition - Carrying Charges | 12,000.00 | 12,000.00 |
| D.3.1. Food & Nutrition - Fish & Chicken | 43,365.00 | 65,587.00 |
| D.3.1. Food & Nutrition - Grocery Materials | 67,084.00 | 75,688.00 |
| D.3.1. Food & Nutrition - Power & Fuel | 9,431.00 | 10,920.00 |
| D.3.1. Food & Nutrition - Sweets | 426.00 | 2,051.00 |
| D.4. Family to Community level Activities | - | - |
| D.4.2 Community Awareness Programme | 700.00 | - |
| D.4.2 Parents Grooming Centre | - | 1,500.00 |
| For Tuberculosis Health Action Learning Initiative (THALI) | | |
| Sensitization, counselling, data collection facilitation of events | - | 102,033.00 |
| Facilitation of Events | - | 15,003.00 |
| TA work | - | 54,000.00 |
| Community Programmes | 2,536.00 | - |
| Community Engagement through TOUCH Agent model in KMC and HMC | 54,000.00 | 54,000.00 |
| For Freunde Und Förderer Lake Gardens E.V. | | |
| Training and Exposure | - | 79,714.00 |
| Awareness & Training Program Expenses | - | 33,695.00 |
| Organising Awareness Programmes & Event | 61,421.00 | - |
| Training & Workshop | 14,760.00 | - |
| Community Development Program | - | - |
| Refreshment at SHG Meeting | 11,600.00 | 12,420.00 |
| Health Program | - | - |
| Cleaning Expense | 9,985.00 | 11,702.00 |
| Cook, Food, Tiffin | 173,478.00 | 214,391.00 |
| Mother & Child Course | 155,133.00 | 171,625.00 |
| Recreational Program | - | - |
| Christmas Gift & Celebration | 137,577.00 | 134,733.00 |
| Exposure Visit | 46,185.00 | - |
| Vocational Program | - | - |
| Beautician & Massage Course | 28,665.00 | 13,006.00 |
| Craft Material | 88,798.00 | 84,610.00 |



Lake Gardens Women & Children Development Centre

Sewanjana Basu Das

Jt. Secretary

Lake Gardens Women & Children Development Centre

[Signature]

President



| For Rugby Let's Play Rugby U15 | | | |
|---|--|---------------------------|---------------------------|
| 5. Tournament Cost | | 52,411.00 | 2,984.00 |
| Program Expenses of Local Projects | | | |
| Benefit to Student | | 20,796.00 | 23,973.00 |
| Beautician Course | | 4,000.00 | 3,900.00 |
| Cook/Food/Tiffin Expenses | | 295.00 | 2,266.00 |
| Cleaning Expenses Creche | | 3,395.00 | - |
| Food & Nutrition (Creches) | | 88,753.00 | 89,970.00 |
| Craft Material | | 9,895.00 | 13,072.00 |
| Commission for Craft Section | | 10,444.00 | - |
| AMC of Sewing Machines | | 4,000.00 | 5,170.00 |
| Exhibition | | - | 2,798.00 |
| Board Meeting Expenses | | 833.00 | - |
| Health & Hygiene Program | | 372.00 | - |
| Knitting Materials | | - | 6,766.00 |
| AMC of knitting machines | | - | 4,800.00 |
| Medical Support | | 12,000.00 | 12,000.00 |
| Priliminary medical Test | | 1,040.00 | - |
| Regular Health Check up | | 3,900.00 | - |
| Training/Meeting/Workshop/Programme | | 14,492.00 | 110.00 |
| Day observation | | - | 210.00 |
| Total | | 2,390,233.00 | 4,087,514.22 |
| 13 | Employee Benefit Expenses | | |
| | | For the year ended | For the year ended |
| | | 31-03-2020 | 31-03-2019 |
| | | ₹ | ₹ |
| | Particulars | | |
| | Salary / Remuneration to Staff | 4,366,805.00 | 6,106,913.00 |
| | Salary / Remuneration to Part timers | 177,447.00 | 166,832.00 |
| | Allowances to Staff | 3,180.00 | 5,140.00 |
| | Employer's Contribution to PF (including Admin Charges) | 430,617.00 | 606,152.00 |
| | Health Insurance for Staff | 70,119.00 | 73,982.00 |
| | Gratuity Expenses | 93,830.00 | 7,789.00 |
| | Educational Assistance to Staffs' Children | 53,415.00 | 70,397.00 |
| | Exgratia | 213,920.00 | 301,195.00 |
| | Total | 5,409,333.00 | 7,338,400.00 |
| 14 | Administrative Expenses | | |
| | | For the year ended | For the year ended |
| | | 31-03-2020 | 31-03-2019 |
| | | ₹ | ₹ |
| | Particulars | | |
| | Payment to Auditors | | |
| | - As Audit Fees | 93,240.00 | 67,300.00 |
| | Additional Cost | - | 5,000.50 |
| | Admin Charges | 4,200.00 | 29,400.00 |
| | Administrative (Postage, Stationary, Office Material) | - | 82,022.00 |
| | Administrative expenses for Sign of Hope Project | - | 6.00 |
| | AMC of Computer | 18,740.00 | 21,640.00 |
| | Bad Debt* | 100,000.00 | 150,000.00 |
| | <i>*(During FY 2019-20, Executive Bard of LGWDC decided to write of Rs.1,00,000/-, as the same became unrealisable.)</i> | | |
| | Bank Charges | 8,988.72 | 6,895.57 |
| | Cash in Transit Insurance Expenses | 3,540.00 | 3,540.00 |
| | Commission to Dakhinapan (Coutner Sales Girls) | - | 128.00 |
| | Consultancy Fees | 34,580.00 | 46,620.00 |
| | Electricity Expenses | 54,240.00 | 58,680.00 |
| | Electricity Expenses | 18,440.00 | 1,630.00 |
| | Maintenance Charge for Club | 30,671.00 | 38,507.01 |
| | Maintenance Charges | 5,000.00 | 5,000.00 |
| | Miscellaneous Expenses | - | 70.00 |
| | Newspaper & Periodicals | 1,335.00 | 945.00 |
| | Office Expenses | 89,526.00 | 52,162.50 |
| | Office Rent/Rent for Centre | 158,000.00 | 367,500.00 |
| | Printing & Stationery | 61,786.00 | 84,272.30 |
| | Rent for Club Premises | 78,000.00 | 86,700.00 |
| | Rent, Rates & Taxes | 99,950.00 | 117,761.00 |
| | Repair & Maintenance | 113,247.00 | 117,241.00 |
| | Running cost for TDH Project | 28,118.58 | 16,560.39 |
| | Stationaries, Postage, Printing, Telephone | - | 7,511.00 |
| | Subscription Paid | 1,100.00 | 1,100.00 |
| | Telephone/Internet/Postage | 33,823.00 | 43,469.00 |
| | Transportation cost for Children | 2,891.00 | 602.00 |
| | Travel and Conveyance | 420,549.00 | 751,472.00 |
| | Total | 1,459,965.30 | 2,163,735.27 |



Sumanjana
Lake Gardens Women & Children Development Centre

Jt. Secretary



Lake Gardens Women & Children Development Centre

President

16 **Related Party Transactions**
As per Accounting Standard (AS) 18, 'Related Party Disclosures' prescribed under the Accounting Standard Rules, the disclosures of the details of the related parties and the transactions entered with them are given below:

List of Related Party -

| | | |
|------------------------|-----------------|--------------------------|
| Dilip Sircar | President | Key Management Personnel |
| Debparna Bhattachariya | Vice President | Key Management Personnel |
| Suranjana Basu Das | Joint Secretary | Key Management Personnel |
| Robin Sircar | Joint Secretary | Key Management Personnel |
| Sumanta Banerjee | Treasurer | Key Management Personnel |
| Dipankar Sarkar | Member | Key Management Personnel |
| Caecilie Sircar | Member | Key Management Personnel |

List of Transactions entered with them

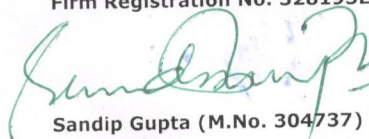
| Nature Of Transactions | KMP | Relative of KMP | Others | Total |
|-------------------------------------|---------------|-----------------|--------|---------------|
| Loans Taken | | | | |
| Balance as at 1st April | - | - | - | - |
| Taken During The Year | - | - | - | - |
| Returned During The Year | - | - | - | - |
| Balance as at 31st March | - | - | - | - |
| Sundry Debtors | | | | |
| Balance as at 31st March | - | - | - | - |
| Loans & Advances Given | | | | |
| Balance as at 31st March | - | - | - | - |
| Given During The Year | 90,000 | - | - | 90,000 |
| Repaid and Adjusted During The Year | 50,000 | - | - | 50,000 |
| Balance as at 31st March | 40,000 | - | - | 40,000 |
| Sundry Creditors | | | | |
| Balance as at 31st March | - | - | - | - |
| Other Income | | | | |
| Donation Received | | | | |
| Purchases | | | | |
| Rent | 99,950 | - | - | 99,950 |
| Salary | | | | |
| Travelling & Conveyance | 335,000 | - | - | 335,000 |
| Interest | | | | |
| Other Expenditure | | | | |

17

Previous Year Figures

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

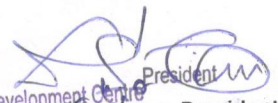
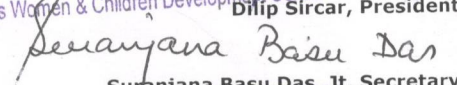
As per our report of even date annexed herewith
For A DUTTA AND ASSOCIATES
Chartered Accountants
Firm Registration No. 328193E


Sandip Gupta (M.No. 304737)
(Partner)
Date: 09/11/2020
Place: Kolkata



Lake Gardens Women & Children Development Centre




President

Suranjana Basu Das, Jt. Secretary