Chhotalal H. Shah & Co. (Regd.)

CHARTERED ACCOUNTANTS

Maker Bhavan No.2, Ground Floor,18, Sir Vithaldas Thackersey Marg,New Marine Lines, Mumbai - 400 020.

22-23

CERTIFICATE

We have audited the accounts of INSTITUTE OF SOCIAL SERVICE, Nirmala Niketan, 38, New Marine Lines Mumbai 400020, Trust registration No. F- 476 (Mumbai) State Maharashtra, for the year ended 31st March, 2023 and examined all relevant books and vouchers and certify that according to the audited accounts.

i) the brought forward foreign contribution at the beginning of the financial year 2022-2023 was Rs.2,37,24,500.90

ii) foreign contribution of / worth Rs.12,40,743.00 were received by the Association during the financial year 2022 - 2023.

iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs.10,73,415.36 was received by the Association during the financial year 2022 -2023.

iv) the balance of Unutilised foreign contribution with the association at the end of the financial year 2022 - 2023 was Rs. 2,45,76,836.71

v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

vi) The information furnished in this certificate and in the enclosed Balance Sheet, Income and Expenditure Account and Statement of Receipt and Payment is correct as Checked by us.

vii) The association has utilised the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010.

For CHHOTALAL H. SHAH & CO.
Chartered Accountants
F.R.N. 101828W

CHHOTALAL H. SHAH & CO. MUMBAI-20 CHARTERED ACCOUNTANTS

PARTNER
BIMAL R. DESAI
CHARTERED ACCOUNTANT.
Membership No. 39201

Place : MUMBAI

Date : 28 OCT 2023

UDIN : 23039201BGXFAK8446

R. Rodricks
Secretary
Institute of Social Service

INSTITUTE OF SOCIAL

Foreign Contribution

BALANCE SHEET AS

FUNDS & LIABILITIES		
TRUST CORPUS FUND		
Balance as on 01.04.2022		40,84,976.00
RURAL DEVELOPMENT :		
Balance as on 01.04.2022	4,50,132.15	
Less : Balance transferred to Income & Expenditure Account	23,604.90	4,26,527.25
MAINTENANCE OF TRAINING INSTITUTE :		
Balance as on 01.04.2022	1,16,24,287.10	
Add : Balance transferred from Income & Expenditure Account	4,69,537.42	
	1,20,93,824.52	
Less : Accrued Interest of earlier years	51,993.73	1,20,41,830.79
WORKER BENEFIT :		
Balance as on 01.04.2022		38,066.00
CONSTRUCTION AND MAINTENANCE OF OFFICE :		
Balance as on 01.04.2022		7,48,529.34
GENERAL FUND:		
Balance as on 01.04.2022	60,07,573.31	
Add : Balance transferred to Income & Expenditure Account	96,309.00	61,03,882.31
GRANT FOR SENIOR CITIZENS WELFARE FUND :		
Balance as on 01.04.2022		5,82,890.00
GRANT FOR LIFT MAINTENANCE :		
Balance as on 01.04.2022	2,12,135.00	
Less : Balance transferred to Income & Expenditure Account	16,100.00	1,96,035.00
DONATION FOR LAND AT VASAI :		
Balance transferred from Income & Expenditure Account	3,05,120.00	
Less : Transferred to Capital Fund towards Land Brokerage Charges	1,37,550.00	1,67,570.00
Total Rupees c/fd		2,43,90,306.69

CHHOTALAL H. SHAH & CO. MUMBAI-20 CHARTERED ACCOUNTANTS

R - Rodricks -
~~Secretary~~
Institute of Social Service

SERVICE, MUMBAI

Account

AT 31ST MARCH, 2023.

ASSETS

Borewell :		
Balance as on 01.04.2022		1,77,395.00
Land and Building :		
Balance as on 01.04.2022		39,47,973.00
Land At Vasai :		
Balance as on 01.04.2022	2,23,45,664.00	
Add : Additions during the year	1,37,550.00	2,24,83,214.00
Water Pump :		
Balance as on 01.04.2022		30,620.00
Furniture and Fixtures :		
Balance as on 01.04.2022		34,972.00
Equipment :		
Balance as on 01.04.2022	5,67,597.00	
Add : Additions during the year	20,789.00	5,88,386.00
Bikes :		
Balance as on 01.04.2022		1,62,656.00
Computers & Printers:		
Balance as on 01.04.2022		9,28,271.78
Laptop :		
Balance as on 01.04.2022		1,24,914.00
Sewing Machines :		
Balance as on 01.04.2022		50,000.00
Lift :		
Balance as on 01.04.2022		9,72,762.00
Deposits :		
Balance as on 01.04.2022		735.00
INVESTMENTS :		
Housing Development Finance Corporation Ltd.	61,01,000.00	
PNB Housing Finance Limited	33,10,000.00	94,11,000.00
Total Rupees c/fd		3,89,12,898.78

R. Rodricks
Secretary
Institute of Social Service

INSTITUTE OF SOCIAL

Foreign Contribution

BALANCE SHEET AS

FUNDS & LIABILITIES

Total Rupees b/fd			2,43,90,306.69
GRANT FOR COVID 19 :			
Balance as on 01.04.2022		3,50,402.00	
Less : Balance transferred to Income & Expenditure Account		3,07,287.98	
		43,114.02	
Less : Transferred to Capital Fund towards purchase of Assets		20,789.00	22,325.02
CAPITAL FUND :			
Balance as on 01.04.2022		2,93,42,824.78	
Add : Capital Expenses transferred from			
Donation for Land at Vasai	1,37,550.00		
Grant for Covid 19	20,789.00	1,58,339.00	2,95,01,163.78
Liability towards :			
Sundry Credit in bank account			
(Refer Note No. 'C' of Notes to Accounts)			1,64,940.00
TOTAL RUPEES			5,40,78,735.49

As per our report of even date annexed.

For CHHOTALAL H. SHAH & CO.
Chartered Accountants
F.R.N. 101828W

PARTNER
BIMAL R. DESAI
CHARTERED ACCOUNTANT.
Membership No. 39201

CHHOTALAL H. SHAH & CO. MUMBAI-20 CHARTERED ACCOUNTANTS

Place : MUMBAI,
Date : 28 OCT 2023

R. Rodricks
Secretary
Institute of Social Service

SERVICE, MUMBAI

Account

AT 31ST MARCH, 2023 (Contd...2)

ASSETS

Total Rupees b/fd		3,89,12,898.78
CASH AND BANK BALANCES :		
In Savings Account with :		
State Bank of India		
(Account No. 40097886881)	48,87,499.04	
State Bank of India		
(Account No. 11037324910)	5,53,534.76	
Bank of India		
(Account No. 0056101000117527)	3,57,053.66	
Bank of Maharashtra		
(Account No. 20227017093)	20,820.25	
In Fixed Deposits with :		
State Bank of India	93,34,691.00	
Cash on hand	12,238.00	1,51,65,836.71
TOTAL RUPEES		5,40,78,735.49

The above Balance Sheet is true and correct to the best of my knowledge and belief.

R. Rodricks

CHIEF FUNCTIONARY / SECRETARY

INSTITUTE OF SOCIAL SERVICE
MUMBAI-20.
MIRMALA NIKETAN

R. Rodricks

Secretary

Institute of Social Service

INSTITUTE OF SOCIAL

Foreign Contribution

Income and Expenditure Account

EXPENDITURE

To	Rural Development Expenses :		
	ADA Project Expenses (As per Receipt and Payment)	87,715.00	
	Salaries / Honorarium : (As per Receipt and Payment)	2,88,000.00	
	Women Empowerment Activity Room Expenses : (As per Receipt and Payment)	42,420.00	
	Livelihood Activities : (As per Receipt and Payment)	1,67,882.00	
	Administrative Expenses : (As per Receipt and Payment)	88,447.90	6,74,464.90
To	Maintenance of Training Institute Expenses (As per Receipt and Payment)	1,14,844.00	
	Administrative Expenses (As per Receipt and Payment)	78,539.94	1,93,383.94
To	General Fund Expenses :		
	I.S.S.- Chuim Educational Expenses (As per Receipt and Payment)	3,83,660.00	
	Education and Medical : (As per Receipt and Payment)	36,580.00	
	Covid 19 Relief : (As per Receipt and Payment)	1,77,960.00	
	Administrative Expenses : (As per Receipt and Payment)	298.00	5,98,498.00
To	Expenses incurred from Grant for Covid 19 :		
	Assets distributed among beneficiaries (As per Receipt and Payment)	2,50,250.98	
	Covid 19 Relief (As per Receipt and Payment)	57,037.00	3,07,287.98
To	Grant for Lift Maintenance : (As per Receipt and Payment)		16,100.00
To	Expenses for Vasai Land : (As per Receipt and Payment)		450.00
		Total Rupees c/fd	17,90,184.82

CHHOTALAL H. SHAH & CO. MUMBAI-20 CHARTERED ACCOUNTANTS

Secretary

Institute of Social Service

SERVICE, MUMBAI

Account

for the year ended 31st March, 2023.

INCOME

By	Rural Development Income :		
	Donation	6,48,032.00	
	Interest	2,828.00	6,50,860.00
By	Maintenance of Training Institute Income:		
	Interest		6,62,921.36
By	General Fund Income :		
	Donation	5,92,711.00	
	Interest	1,02,096.00	6,94,807.00
By	Donation for Land at Vasai :		
	Interest		3,05,570.00
By	Balances Carried over to Balance Sheet :		
	Rural Development	23,604.90	
	Grant for Lift Maintenance	16,100.00	
	Grant for Covid 19	3,07,287.98	3,46,992.88

R. Rodricks
Secretary
Institute of Social Service

Total Rupees c/fd 26,61,151.24

INSTITUTE OF SOCIAL

Foreign Contribution

Income and Expenditure Account

EXPENDITURE

		Total Rupees b/fd	17,90,184.82
To	Balances Carried over to Balance Sheet :		
	Maintenance of Training Institute	4,69,537.42	
	General Fund	96,309.00	
	Donation for Land at Vasai	3,05,120.00	8,70,966.42
		TOTAL RUPEES	26,61,151.24

As per our report of even date annexed.

For CHHOTALAL H. SHAH & CO.
Chartered Accountants
F.R.N. 101828W

PARTNER
BIMAL R. DESAI
CHARTERED ACCOUNTANT.
Membership No. 39201

CHHOTALAL H. SHAH & CO. MUMBAI-20 CHARTERED ACCOUNTANTS

Place : MUMBAI,
Date : 28 OCT 2023

R. Rodricks

Secretary
Institute of Social Service

SERVICE, MUMBAI

Account

for the year ended 31st March, 2023 (Contd...2)

INCOME

Total Rupees b/fd	26,61,151.24
TOTAL RUPEES	26,61,151.24

The above Statement is true and correct to the best of my knowledge and belief.

R. Rodricks

CHIEF FUNCTIONARY / SECRETARY

INSTITUTE OF SOCIAL SERVICE
MUMBAI-20.
NIRMALA NIKETAN

R. Rodricks

Secretary
Institute of Social Service

INSTITUTE OF SOCIAL

Foreign Contribution

Statement of Receipts and Payments for

RECEIPTS

To	Balance as on 01.04.2022 :			
	In Savings Account with :			
	State Bank of India			
	(Account No. 40097886881)		10,68,564.00	
	State Bank of India			
	(Account No. 11037324910)		19,31,013.72	
	In Fixed Deposits with :			
	Housing Development Finance Corporation Ltd.		73,03,615.37	
	Dewan Housing Finance Corporation Ltd.		-	
	Balance with Centre :			
	Bank of India			
	(Account No. 0056101000117527)		20,34,723.66	
	Bank of Maharashtra			
	(Account No. 20177017093)		60,957.15	
	In Fixed Deposits with :			
	State Bank of India		1,05,14,751.00	
	Housing Development Finance Corporation Ltd.		8,00,000.00	
	Cash on hand		10,876.00	2,37,24,500.90
To	Interest on :			
	Maintenance of Training Institute		73,898.00	
	Other Bank Accounts :			
	General Fund (Grant of Stipends / Scholarship)	53,424.00		
	Rural Development	2,828.00	56,252.00	
	Fixed Deposits :			
	Donation for Land at Vasai	3,05,570.00		
	Maintenance of Training Institute	1,71,777.00	4,77,347.00	
	Investments			
	General Fund (Grant of Stipends / Scholarship)	48,672.00		
	Maintenance of Training Institute	4,17,246.36	4,65,918.36	10,73,415.36
To	Donation received for :			
	Rural Development Fund		6,48,032.00	
	General Fund (Grant of Stipends / Scholarship)		5,92,711.00	12,40,743.00
To	Advance to Contractor refunded			61,999.00
To	Advance from Local refunded towards Income tax refund			4,77,120.00
			Total Rupees c/fd	2,65,77,778.26

CHHOTALAL H. SHAH & CO. MUMBAI-20 CHARTERED ACCOUNTANTS

Secretary
Institute of Social Service

R- Rodricks

SERVICE, MUMBAI

Account

the year ended 31st March, 2023.

PAYMENTS

By	Rural Development Expenses :			
	ADA Project :			
	Empowerment of Women for livelihood :			
	Capacity Building for Staff	15,400.00		
	Communication, Printing & Stationery	4,695.00		
	Educational Exposure for Women	11,828.00		
	Women Day celebration	7,792.00		
	Room Rent for Activities	48,000.00	87,715.00	
	Women Empowerment Activity Room Expenses :			
	Maintenance	28,050.00		
	Stationery	450.00		
	Electricity	10,540.00		
	Water Tax	3,380.00	42,420.00	
	Livelihood Activities :			
	Help to Staff for livelihood activities	50,000.00		
	Promoting Sustainable Livelihood activities	57,919.00		
	Sustainable Livelihood Initiatives - Vegetable	59,963.00	1,67,882.00	
	Salaries / Honorarium :			
	Salaries to Field Staff	1,20,000.00		
	Salaries to Teachers for Childrens classes	60,000.00		
	Project Coordinator - Office Bearer	1,08,000.00	2,88,000.00	
	Administration Expenses :			
	Accountant Honorarium	86,000.00		
	Bank Charges	359.90		
	Interest on TDS	288.00		
	Miscellaneous Expenses	1,800.00	88,447.90	6,74,464.90
By	Maintenance of Training Institute :			
a	Training Institute Expenses :			
	Electricity Charges	2,340.00		
	Foreign Travel Expenses	1,12,504.00	1,14,844.00	
	Administration Expenses :			
	Bank Charges	5,380.44		
	Account writing charges	18,000.00		
	Audit Fee	47,200.00		
	Sundry Expenses	38.50		
	Telephone Charges	7,921.00	78,539.94	1,93,383.94
b	Grant for Lift Maintenance :			
	AMC charges (LIFT)			16,100.00

R. Rodricks
Secretary
Institute of Social Service

Total Rupees c/fd 8,83,948.84

INSTITUTE OF SOCIAL

Foreign Contribution

Statement of Receipts and Payments for

RECEIPTS

Total Rupees b/fd	2,65,77,778.26

R. Rodricks

Secretary

Institute of Social Service

CHHOTALAL H. SHAH & CO. MUMBAI-20 CHARTERED ACCOUNTANTS

Total Rupees c/fd	2,65,77,778.26

SERVICE, MUMBAI

Account

the year ended 31st March, 2023. (Contd...2)

PAYMENTS

	Total Rupees b/fd			8,83,948.84
By	General Fund Expenses :			
a	I.S.S.- Chuim :			
	Educational Expenses :			
	(Empowering of the marginalized in the urban slum)			
	Electricity Charges	52,910.00		
	Salary to Project Staff	3,19,954.00		
	Stationery	121.00		
	Gifts	5,225.00		
	Charity to Individuals	5,450.00		
		3,83,660.00		
	Administrative Expenses :			
	Bank Charges	298.00		
	Help to poor during Covid 19			
	Food Grains for poor and Needy	1,77,960.00	5,61,918.00	
b	Education and Medical :			
	Educational Expenses :			
	Students Aid - Fees paid		36,580.00	5,98,498.00
By	Grant for Covid 19 :			
	Codegaoz - Covid Relief :			
	Capital Expenditure :			
	Trade mill		20,789.00	
	Assets distributed among beneficiaries :			
	Computers	1,65,250.98		
	Equipments - Chulha	22,000.00		
	Televisions	63,000.00	2,50,250.98	
	Help to poor during Covid 19			
	Medical aid	3,799.00		
	Livelihood - Herbal Garden	8,238.00		
	Financial Help	45,000.00	57,037.00	3,28,076.98
By	Expenses for Vasai Land :			
	Documents Expenses		450.00	
	Capital Expenses :			
	Land Brokerage Charges		1,37,550.00	1,38,000.00

R. Rodricks
Secretary
Institute of Social Service

Total Rupees c/fd	19,48,523.82

INSTITUTE OF SOCIAL

Foreign Contribution

Statement of Receipts and Payments for

RECEIPTS

Total Rupees b/fd	2,65,77,778.26

TOTAL RUPEES	2,65,77,778.26

As per our report of even date annexed.

For CHHOTALAL H. SHAH & CO.
Chartered Accountants
F.R.N. 101828W

PARTNER
BIMAL R. DESAI
CHARTERED ACCOUNTANT.
Membership No. 39201

CHHOTALAL H. SHAH & CO. MUMBAI-20 CHARTERED ACCOUNTANTS

Place : MUMBAI,
Date : 28 OCT 2023

Secretary
Institute of Social Service

SERVICE, MUMBAI

Account

the year ended 31st March, 2023 (Contd...3)

PAYMENTS

	Total Rupees b/fd		19,48,523.82
By	Liability paid towards TDS		424.00
By	Accrued Interest		51,993.73
By	Balance as on 31.03.2023 :		
	In Savings Account with :		
	State Bank of India (Account No. 40097886881)	48,87,499.04	
	State Bank of India (Account No. 11037324910)	5,53,534.76	
	In Fixed Deposits with :		
	State Bank of India	93,34,691.00	
	Housing Development Finance Corporation Ltd.	53,01,000.00	
	PNB Housing Finance Limited	18,10,000.00	
	Balance with Centre :		
	Bank of India (Account No. 0056101000117527)	3,57,053.66	
	Bank of Maharashtra (Account No. 20177017093)	20,820.25	
	In Fixed Deposits with :		
	Housing Development Finance Corporation Ltd.	8,00,000.00	
	PNB Housing Finance Limited	15,00,000.00	
	Cash on hand	12,238.00	2,45,76,836.71
		TOTAL RUPEES	2,65,77,778.26

The above Statement is true and correct to the best of my knowledge and belief.

R. Rodricks

CHIEF FUNCTIONARY / SECRETARY

INSTITUTE OF SOCIAL SERVICE MUMBAI-20. NIRMALA NIKETAN

R. Rodricks

Secretary

Institute of Social Service

INSTITUTE OF SOCIAL SERVICE, MUMBAI

FOREIGN CONTRIBUTION ACCOUNT

YEAR ENDED 31ST MARCH, 2023

NOTES ON ACCOUNTS :

A. ACCOUNTING POLICIES :

1. Method of Accounting :
   Accounts are maintained on cash basis i.e. income and expenditure are recognized and accounted when they are actually received or paid and not when they are earned or incurred.

2. Fixed Assets :
   Fixed Assets are stated at cost of acquisition.

3. Depreciation :
   These accounts are prepared specifically for the purpose of compliance under with the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and the fixed assets are carried at cost and depreciation is not provided.

4. Foreign Exchange Transactions :
   Donations received in foreign exchange are accounted as per amounts credited in the bank account.

5. Investments :
   Investments are carried at cost of acquisition.

B. The Association has applied for renewal of registration under section 16 of the Foreign Contribution (Regulation) Act, 2010 vide file no. 6807922021 dated 09.09.2021.

C. In F.Y. 2016-2017 an amount of Rs. 1,64,940/- was credited in FCRA account. As no details / information was available the said amount is shown under Current Liabilities in the Balance sheet.

For CHHOTALAL H. SHAH & CO.
Chartered Accountants
F.R.N.101828W

PARTNER
BIMAL R. DESAI
CHARTERED ACCOUNTANT.
Membership No. 39201

CHHOTALAL H. SHAH & CO. MUMBAI-20 CHARTERED ACCOUNTANTS

R. Rodricks

CHIEF FUNCTIONARY / SECRETARY

Place : Mumbai
Date : 28 OCT 2023

INSTITUTE OF SOCIAL SERVICE MUMBAI-20. NIRMALA NIKETAN

R. Rodricks

Secretary
Institute of Social Service