Chhotalal H. Shah & Co. (Regd.)

CHARTERED ACCOUNTANTS

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

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, 2024 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 2023-2024 was Rs.2,45,76,836.71

ii) foreign contribution of / worth Rs.7,42,206.00 were received by the Association during the financial year 2023 - 2024.

iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs.15,58,821.20 was received by the Association during the financial year 2023 -2024.

iv) the balance of Unutilised foreign contribution with the association at the end of the financial year 2023 - 2024 was Rs.2,37,83,874.16

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 : 10 SEP 2024

UDIN : 24039201BKEJZJ7894

R. Rodricks
Secretary
Institute of Social Service

INSTITUTE OF SOCIAL

Foreign Contribution

BALANCE SHEET AS

FUNDS & LIABILITIES			
TRUST CORPUS FUND			
Balance as on 01.04.2023			40,84,976.00
RURAL DEVELOPMENT :			
Balance as on 01.04.2023		4,26,527.25	
Less : Balance transferred to Income & Expenditure Account		2,40,353.93	1,86,173.32
MAINTENANCE OF TRAINING INSTITUTE :			
Balance as on 01.04.2023		1,20,41,830.79	
Add : Balance transferred from Income & Expenditure Account		3,30,250.18	
		1,23,72,080.97	
Less : Accrued interest of earlier years	1,518.00		
Transferred to Capital Fund	16,84,254.00	16,85,772.00	1,06,86,308.97
WORKER BENEFIT :			
Balance as on 01.04.2023			38,066.00
CONSTRUCTION AND MAINTENANCE OF OFFICE :			
Balance as on 01.04.2023			7,48,529.34
GENERAL FUND:			
Balance as on 01.04.2023		61,03,882.31	
Add : Balance transferred from Income & Expenditure Account		6,96,395.20	68,00,277.51
GRANT FOR SENIOR CITIZENS WELFARE FUND :			
Balance as on 01.04.2023			5,82,890.00
GRANT FOR LIFT MAINTENANCE :			
Balance as on 01.04.2023		1,96,035.00	
Less : Balance transferred to Income & Expenditure Account		13,600.00	1,82,435.00
DONATION FOR LAND AT VASAI :			
Balance as on 01.04.2023		1,67,570.00	
Add : Balance transferred from Income & Expenditure Account		4,11,804.00	
		5,79,374.00	
Less : Transferred to Capital Fund towards Land Brokerage Charges		2,97,286.00	2,82,088.00
GRANT FOR COVID 19 :			
Balance as on 01.04.2023			22,325.02
Total Rupees c/fd			2,36,14,069.16

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

R. Rodricks

Secretary

Institute of Social Service

SERVICE, MUMBAI

Account

AT 31ST MARCH, 2024.

ASSETS

Borewell : Balance as on 01.04.2023	1,77,395.00
Land and Building : Balance as on 01.04.2023	39,47,973.00
Land At Vasai : Balance as on 01.04.2023	2,24,83,214.00
Capital Work in Progress : Building under construction at Vasai Additions during the year	19,81,540.00
Water Pump : Balance as on 01.04.2023	30,620.00
Furniture and Fixtures : Balance as on 01.04.2023	34,972.00
Equipment : Balance as on 01.04.2023	5,88,386.00
Bikes : Balance as on 01.04.2023	1,62,656.00
Computers & Printers: Balance as on 01.04.2023	9,28,271.78
Laptop : Balance as on 01.04.2023	1,24,914.00
Sewing Machines : Balance as on 01.04.2023	50,000.00
Lift : Balance as on 01.04.2023	9,72,762.00
Deposits : Balance as on 01.04.2023	735.00
INVESTMENTS : PNB Housing Finance Limited	1,41,10,000.00
Total Rupees c/fd	4,55,93,438.78

R. Rodricks

Secretary
Institute of Social Service

INSTITUTE OF SOCIAL

Foreign Contribution

BALANCE SHEET AS

FUNDS & LIABILITIES

Total Rupees b/fd			2,36,14,069.16
CAPITAL FUND :			
Balance as on 01.04.2023		2,95,01,163.78	
Add : Capital Expenses transferred from			
Donation for Land at Vasai	2,97,286.00		
Maintenance of Training Institute	16,84,254.00	19,81,540.00	3,14,82,703.78
Liability towards :			
Sundry Credit in bank account			
(Refer Note No. 'C' of Notes to Accounts)		1,64,940.00	
Excess PT deducted		1,800.00	
Salary refundable to staff		1,800.00	
ISS Local account		2,000.00	1,70,540.00
TOTAL RUPEES			5,52,67,312.94

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 : 10 SEP 2024

R. Rodricks

Secretary
Institute of Social Service

SERVICE, MUMBAI

Account

AT 31ST MARCH, 2024 (Contd…2)

ASSETS

Total Rupees b/fd		4,55,93,438.78
CASH AND BANK BALANCES :		
In Savings Account with :		
State Bank of India (Account No. 40097886881)	7,03,236.98	
State Bank of India (Account No. 11037324910)	31,37,361.90	
Bank of India (Account No. 0056101000117527)	5,26,861.66	
Bank of Maharashtra (Account No. 20227017093)	5,338.62	
In Fixed Deposits with :		
HDFC Bank	53,01,000.00	
Cash on hand	75.00	96,73,874.16
TOTAL RUPEES		5,52,67,312.94

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

CHIEF FUNCTIONARY / SECRETARY

INSTITUTE OF SOCIAL SERVICE MUMBAI - 20 NIRMALA NIKETAN

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)	69,775.00	
	Salaries / Honorarium :		
	(As per Receipt and Payment)	3,05,985.00	
	Women Empowerment Activity Room Expenses :		
	(As per Receipt and Payment)	32,521.00	
	Livelihood Activities :		
	(As per Receipt and Payment)	1,73,991.00	
	Administrative Expenses :		
	(As per Receipt and Payment)	1,24,697.93	7,06,969.93
To	Maintenance of Training Institute Expenses		
	Administrative Expenses		
	(As per Receipt and Payment)	66,369.82	
	Project Expenses		
	(As per Receipt and Payment)	10,842.00	77,211.82
To	Grant for Lift Maintenance :		
	(As per Receipt and Payment)		13,600.00
To	General Fund Expenses :		
	I.S.S.- Chuim Educational Expenses		
	(As per Receipt and Payment)	3,13,750.00	
	Empowerment of Women LWF:		
	(As per Receipt and Payment)	5,000.00	3,18,750.00
To	Balances Carried over to Balance Sheet :		
	Maintenance of Training Institute	3,30,250.18	
	General Fund	6,96,395.20	
	Donation for Land at Vasai	4,11,804.00	14,38,449.38
		TOTAL RUPEES	25,54,981.13

As per our report of even date annexed.

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 : 10 SEP 2024

R. Rodricks
Secretary
Institute of Social Service

SERVICE, MUMBAI

Account

for the year ended 31st March, 2024.

INCOME

By	Rural Development Income :		
	Donation	4,62,877.00	
	Interest	3,739.00	4,66,616.00
By	Maintenance of Training Institute Income:		
	Interest		4,07,462.00
By	General Fund Income :		
	Donation	2,79,329.00	
	Interest	7,35,816.20	10,15,145.20
By	Donation for Land at Vasai :		
	Interest		4,11,804.00
By	Balances transferred from :		
	Rural Development Fund	2,40,353.93	
	Grant for Lift Maintenance Fund	13,600.00	2,53,953.93
	TOTAL RUPEES		25,54,981.13

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

INSTITUTE OF SOCIAL SERVICE MUMBAI - 20 NIRMALA NIKETAN

CHIEF FUNCTIONARY / SECRETARY

Secretary
Institute of Social Service

INSTITUTE OF SOCIAL

Foreign Contribution

Statement of Receipts and Payments for

RECEIPTS

To	Balance as on 01.04.2023 :			
	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
To	Interest on :			
	Maintenance of Training Institute		1,03,628.00	
	Other Bank Accounts :			
	General Fund (Grant of Stipends / Scholarship)	24,650.00		
	Rural Development	3,116.00	27,766.00	
	Fixed Deposits :			
	Donation for Land at Vasai	4,11,804.00		
	General Fund (Grant of Stipends / Scholarship)	2,83,305.20		
	Rural Development	623.00		
	Maintenance of Training Institute	1,74,780.00	8,70,512.20	
	Investments			
	General Fund (Grant of Stipends / Scholarship)	4,27,861.00		
	Maintenance of Training Institute	1,29,054.00	5,56,915.00	15,58,821.20
To	Donation received for :			
	Rural Development Fund		4,62,877.00	
	General Fund (Grant of Stipends / Scholarship)		2,79,329.00	7,42,206.00
To	Excess Profession tax deducted			1,800.00
To	Salary refundable to staff			1,800.00
To	Advance from Local account			2,000.00
			Total Rupees c/fd	2,68,83,463.91

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

Secretary

Institute of Social Service

R. Rodericks

SERVICE, MUMBAI

Account

the year ended 31st March, 2024.

PAYMENTS

By	Rural Development Expenses :			
	ADA Project :			
	Empowerment of Women for livelihood :			
	Capacity Building for Staff	12,565.00		
	Communication, Printing & Stationery	2,050.00		
	Other Expenses-Children's Parliament	1,160.00		
	Room Rent for Activities	54,000.00	69,775.00	
	Women Empowerment Activity Room Expenses :			
	Refreshment to Staff	1,861.00		
	Stationery	2,800.00		
	Electricity	18,550.00		
	Water Tax	9,310.00	32,521.00	
	Livelihood Activities :			
	Establishment Expenses-Micro Enterprises	32,816.00		
	Promoting Sustainable Livelihood activities	1,05,175.00		
	Sustainable Livelihood Initiatives - Vegetable	36,000.00	1,73,991.00	
	Salaries / Honorarium :			
	Salaries to Field Staff	1,37,875.00		
	Salaries to Teachers for Childrens classes	48,110.00		
	Project Coordinator - Office Bearer	1,20,000.00	3,05,985.00	
	Administration Expenses :			
	Accountant Honorarium	1,24,500.00		
	Bank Charges	197.93	1,24,697.93	7,06,969.93
By	Maintenance of Training Institute :			
a	Administration Expenses :			
	Bank Charges	19,169.82		
	Audit Fee	47,200.00	66,369.82	
	Project expenses		10,842.00	77,211.82
By	Grant for Lift Maintenance :			
	AMC charges (LIFT)			13,600.00
By	General Fund Expenses :			
a	I.S.S.- Chuim :			
	Educational Expenses :			
	(Empowering of the marginalized in the urban slum)			
	Electricity Charges	67,460.00		
	Conveyance and Travel	20.00		
	Salary to Project Staff	2,15,500.00		
	Charity to Individuals	30,770.00	3,13,750.00	
	Empowerment of Women LWF:			
	Honorarium		5,000.00	3,18,750.00
		Total Rupees c/fd		11,16,531.75

Secretary
Institute of Social Service

R. Rodricks

INSTITUTE OF SOCIAL

Foreign Contribution

Statement of Receipts and Payments for

RECEIPTS

Total Rupees b/fd	2,68,83,463.91

TOTAL RUPEES	2,68,83,463.91

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

Place : MUMBAI,
Date : 10 SEP 2024

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

R- Rodricks-

Secretary
Institute of Social Service

SERVICE, MUMBAI

Account

the year ended 31st March, 2024. (Contd...2)

PAYMENTS

	Total Rupees b/fd		11,16,531.75
By	Capital Work in Progress		
	Building under construction at Vasai		
	Consultancy fees	2,97,286.00	
	Paid Vasai Virar Municipal Corporation	16,39,650.00	
	Geotechnical Investigation	44,604.00	19,81,540.00
By	Accrued Interest		1,518.00
By	Balance as on 31.03.2024 :		
	In Savings Account with :		
	State Bank of India		
	(Account No. 40097886881)	7,03,236.98	
	State Bank of India		
	(Account No. 11037324910)	31,37,361.90	
	In Fixed Deposits with :		
	HDFC Bank	53,01,000.00	
	PNB Housing Finance Limited	1,18,10,000.00	
	Balance with Centre :		
	Bank of India		
	(Account No. 0056101000117527)	5,26,861.66	
	Bank of Maharashtra		
	(Account No. 20177017093)	5,338.62	
	In Fixed Deposits with :		
	PNB Housing Finance Limited	23,00,000.00	
	Cash on hand	75.00	2,37,83,874.16
		TOTAL RUPEES	2,68,83,463.91

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

CHIEF FUNCTIONARY / SECRETARY

Secretary
Institute of Social Service

INSTITUTE OF SOCIAL SERVICE
MUMBAI - 20
DEONAR NIKETAN

INSTITUTE OF SOCIAL SERVICE, MUMBAI

FOREIGN CONTRIBUTION ACCOUNT

YEAR ENDED 31ST MARCH, 2024

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 Ministry of Home Affairs vide its letter dated 26.03.2024 has renewed the Association's FCRA no. 083780030 which is valid for a period of five years with effect from 01.04.2024.

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

CHIEF FUNCTIONARY / SECRETARY

Secretary
Institute of Social Service

Place : Mumbai
Date : 10 SEP 2024

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

INSTITUTE OF SOCIAL SERVICE MUMBAI - 20 NIRMALA NIKETAN