


AUDITORS' REPORT

1. We have audited the attached Balance Sheet of Sappho for Equality (Foreign) as at 31st March 2018 and the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the organisation's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We report that :
 - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit ;
 - ii) In our opinion, proper books of account as required have been kept by the organisation so far as appears from our examination of those books ;
 - iii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of account ;
 - iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;
 - (a) in the case of the Balance Sheet, of the state of affairs of the Organisation as at 31st March 2018;
 - (b) in the case of the Receipts & Payments Account, of the receipts and payments for the year ended on that date
and
 - (c) in the case of the Income & Expenditure Account of the Surplus for the year ended on that date;

Place : Kolkata
Date : 1st June 2018

For GEORGE READ & CO.
Chartered Accountants
Firm Regn. No. 302208E


Rajib Panja (Partner)
Membership No. 057393

SAPPHO FOR EQUALITY (FCRA)
21, JOGENDRA GARDEN (SOUTH) , KOLKATA - 700078

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2018

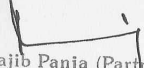
Particulars	Schedule	Amount (Rs.)	Amount (Rs.)
SOURCES OF FUND			
CAPITAL FUND	A	1,01,230	
PROJECT FUND CARRIED FORWARD		39,58,353	40,59,583
TOTAL			40,59,583
APPLICATION OF FUND			
FIXED ASSETS	C		7,49,093
NET CURRENT ASSETS/LIABILITIES			
CURRENT ASSETS	D	33,58,494	
LESS : CURRENT LIABILITIES AND PROVISIONS	B	48,004	33,10,490
TOTAL			40,59,583

Date : June 01,2018

Place : Kolkata

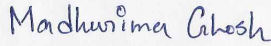
This is the Balance Sheet
referred to in our Report
of Even Date

For GEORGE READ & CO.
Chartered Accountants
Firm Regn. No. 302208E


Rajib Panja (Partner)
Membership No. 057393



Trustee Member
Sappho for Equality



Trustee Member
Sappho for Equality

SAPPHO FOR EQUALITY (FCRA)
21, JOGENDRA GARDEN (SOUTH), KOLKATA- 700078

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

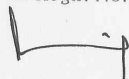
Particulars	Schedule	Amount (Rs.)	Amount (Rs.)
INCOME			
GRANT / DONATION RECEIVED	E		1,22,06,849
BANK INTEREST RECEIVED			1,78,692
UNCLEARED CHEQUE FUND			21,000
TOTAL			1,24,06,541
EXPENDITURE			
ADMINISTRATIVE EXPENSES	F		18,90,680
AWARENESS GENERATION	G		17,20,369
COMMUNITY EMPOWERMENT & CAPACITY BUILDING	H		4,42,614
NETWORKING AND ALLIANCE BUILDING	I		14,77,212
RESEARCH AND DOCUMENTATION	J		27,06,875
DEPRECIATION	K		2,10,439
			84,48,188
EXCESS OF INCOME OVER EXPENDITURE			39,58,353
TOTAL			1,24,06,541

Date : June 01,2018

Place : Kolkata

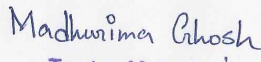
This is the Income & Expenditure Account referred to in our Report of Even Date

For GEORGE READ & CO.
Chartered Accountants
Firm Regn. No. 302208E


Rajib Panja (Partner)
Membership No. 057393



Trustee Member
Sappho for Equality


Trustee Member
Sappho for Equality

SAPPHO FOR EQUALITY (FCRA)
21, JOGENDRA GARDEN (SOUTH), KOLKATA - 700078

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

Particulars	Schedule	Amount (Rs.)	Amount (Rs.)
RECEIPTS :			
OPENING CASH IN HAND		72,204	
OPENING CASH AT BANK		33,07,330	33,79,534
GRANT / DONATION RECEIVED	E		84,21,884
BANK INTEREST RECEIVED			1,78,692
UNCLEARED CHEQUE FUND			21,000
CLOSING LIABILITIES	B		48,004
TOTAL			1,20,49,114
PAYMENTS :			
ADMINISTRATIVE EXPENSES	F		18,90,680
AWARENESS GENERATION	G		17,20,369
COMMUNITY EMPOWERMENT & CAPACITY BUILDING	H		4,42,614
NETWORKING AND ALLIANCE BUILDING	I		14,77,212
RESEARCH AND DOCUMENTATION	J		27,06,875
OPENING LIABILITIES			73,055
PURCHASE OF FIXED ASSETS			3,79,816
			86,90,620
CLOSING CASH IN HAND		1,58,516	
CLOSING CASH AT BANK		31,99,978	33,58,494
TOTAL			1,20,49,114

Date : June 01,2018

Place : Kolkata

This is the Receipts & Payments
Account referred to in our Report
of Even Date

For GEORGE READ & CO.
Chartered Accountants
Firm Regn. No. 302208E

Li

Rajib Panja (Partner)
Membership No. 057393

N. Chhosh

Trustee Member
Sappho for Equality

Madhurima Chhosh

Trustee Member
Sappho for Equality

SAPPHO FOR EQUALITY (FCRA)
21 Jogendra Garden (South) , Kolkata - 700078

Schedules Forming Part of Balance Sheet

Particulars	Amount (Rs.)	Amount (Rs.)
Schedule A :		
CAPITAL FUND		
Balance as per Last Balance Sheet	1,01,230	
Less : Utilised during the year	-	
		1,01,230
Schedule B :		
CURRENT LIABILITIES AND PROVISIONS		
Profession Tax	812	
Tax Deducted At Source	29,492	
Provision For Expenses	17,700	
		48,004
Schedule C :		
FIXED ASSETS		
Computer		
Opening Balance	2,71,128	
Add: Purchases during the year	1,78,716	
	4,49,844	
Less : Depreciation	1,54,654	2,95,190
Equipment/Office Fixture		
Opening Balance	1,68,254	
Add: Purchases during the year	78,990	
	2,47,244	
Less : Depreciation	31,163	2,16,081
Furniture		
Opening Balance	1,40,334	
Add: Purchases during the year	1,22,110	
	2,62,444	
Less : Depreciation	24,622	2,37,822
		7,49,093
Schedule D :		
CURRENT ASSETS		
Cash in Hand	1,58,516	
Cash at Bank	31,99,978	
		33,58,494
		33,58,494

N. Anshu

Trustee Member
Sappho for Equality



Madhusima Ghosh

Trustee Member
Sappho for Equality

SAPPHO FOR EQUALITY (FCRA)
21 Jogendra Garden (South), Kolkata - 700078

Schedules Forming Part of Income & Expenditure Account and Receipts & Payments Account

Particulars	Amount (Rs.)	Amount (Rs.)
Schedule E :		
DONATION RECEIVED		
Opening Balance		37,84,965
Received during the Year		
ASTRAEA	18,88,997	
AJWS	21,90,980	
MAMA CASH	17,91,907	
Human Capability Foundation	25,50,000	84,21,884
		1,22,06,849
Schedule F :		
ADMINISTRATIVE EXPENSES		
Audit Fees	17,700	
Capacity Building of Staff & Strategic Meet	76,345	
Creating Exclusive Counselling Space	3,285	
Electricity	14,520	
Fees : Consultant	1,50,450	
Fees : Psychiatrist	1,20,000	
Fees : Part time counsellor	7,000	
Interest on late payment of TDS	4	
Overhead	53,182	
Renewal & Maintenance of Website	40,044	
Rent	2,76,000	
Salary : Accountant	1,56,000	
Salary : Documentation Officer	1,88,500	
Salary : Office Assistant	1,08,000	
Salary : Office Attendant	60,000	
Salary : Part time counsellor	35,000	
Salary : Programme Officer	2,76,000	
Salary : Jr. Programme Officer	1,14,194	
Strategic Planning Meeting	44,168	
Telephone /Internet	20,407	
Travel	10,355	
Utilities	1,19,526	
		18,90,680

N. Anush

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Madhusina Ghosh

Trustee Member
Sappho for Equality

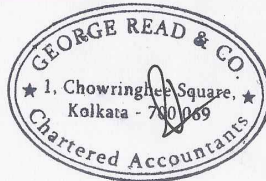
SAPPHO FOR EQUALITY (FCRA)
21 Jogendra Garden (South) , Kolkata - 700078

Schedules Forming Part of Income & Expenditure Account and Receipts & Payments Account

Particulars	Amount (Rs.)	Amount (Rs.)
Schedule G :		
AWARENESS GENERATION		
Bank Charges	946	
Bi-annual Publication	25,500	
College Programme : Accomodation	6,093	
College Programme : Food	20,235	
College Programme : Resource Person's fees	20,500	
College Programme : Stationery	8,476	
College Programme : Travel	15,862	
Documentary Film	3,18,600	
Grassroot Programme : Food	13,956	
Grassroot Programme : Resource Person's fees	96,000	
Grassroot Programme : Stationery	6,403	
Grassroot Programme : Travel	3,674	
Grassroot Programme : Miscellaneous Expenses	800	
IEC Materials	25,000	
International LGBT Film Festival	1,71,577	
Kalyani University Seminar	39,282	
National Queer Conference	5,02,490	
Projector Hiring	2,400	
Sexuality Academy	4,42,575	
		17,20,369
Schedule H :		
COMMUNITY EMPOWERMENT & CAPACITY BUILDING		
Capacity Building	49,403	
Crisis Intervention	11,200	
18th Birthday Celebration	1,74,350	
Meeting /Conference	8,359	
Residential Workshop	1,99,302	
		4,42,614
Schedule I :		
NETWORKING AND ALLIANCE BUILDING		
Multicity Dissemination of Report	2,00,740	
National LBT Convention	7,78,061	
Networking/Meeting	1,58,899	
Study Consultation	3,24,865	
Transgender Protection Bill	14,647	
		14,77,212

N. Chhosh

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SAPPHO FOR EQUALITY (FCRA)
21 Jogendra Garden (South) , Kolkata - 700078

Schedules Forming Part of Income & Expenditure Account and Receipts & Payments Account

Particulars	Amount (Rs.)	Amount (Rs.)
Schedule J :		
RESEARCH AND DOCUMENTATION		
Alliance Building	1,65,621	
Bank Charges	633	
Books & DVDs	23,260	
Communication	14,182	
Digital Archiving	25,875	
Documentation	30,000	
Fooding Lamahatta	15,399	
Interviewing Queer Activist	67,766	
Lobbying & Advocacy	49,735	
Mobilising & Sensitising	69,327	
National Forum Exchange Programme	74,177	
Newsletter	10,000	
Photojournal Publication	2,10,000	
Salary : Principal Investigator	7,63,000	
Salary : Sr. Research Assistant	4,67,333	
Salary : Research Assistant	1,53,000	
Salary : Field Worker	1,10,434	
Stationery	7,256	
Transcription	2,17,863	
Travel, Food & Accomodation	1,31,054	
Workshop & Meeting	1,00,960	
		27,06,875

N. Ghosh

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Madhusima Ghosh

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SAPPHO FOR EQUALITY (FCRA)
21 JOGENDRA GARDEN (SOUTH) , KOLKATA - 700078

Schedules Forming Part of Income & Expenditure Account and Receipts & Payments Account

Schedule : K

Depreciation (17-18)							
PARTICULARS	OPENING	>180 DAYS	<180 DAYS	GROSS VALUE	DEPRECIATION	%	CLOSING
COMPUTER (ASTRAEA)	1,632	-	-	1,632	653	40	979
COMPUTER SOFTWARE (ASTRAEA)	1,600	-	-	1,600	640	40	960
COMPUTER (AJWS)	4,800	50,000	-	54,800	21,920	40	32,880
COMPUTER & ACC DIGITAL ARCHIVE (AJWS)	17,884	-	-	17,884	7,154	40	10,730
COMPUTER (BRIGHTON)	7,240	-	-	7,240	2,896	40	4,344
COMPUTER (LLH)	1,299	-	-	1,299	520	40	779
COMPUTER (RFSU)	729	-	-	729	292	40	437
HARD DISK (ASTRAEA)	447	-	-	447	179	40	268
UPS (ASTRAEA)	326	-	-	326	130	40	196
LAPTOP & PRINTER	136	-	-	136	54	40	82
DIGITAL ARCHIVING (MAMA CASH)	14,683	-	-	14,683	5,873	40	8,810
EXTERNAL HARDDISC (SW_AJWS)	8,528	-	-	8,528	3,411	40	5,117
LAPTOP & PRINTER (SW_AJWS)	24,800	-	-	24,800	9,920	40	14,880
SERVER (MAMA CASH)	1,70,638	-	-	1,70,638	68,255	40	1,02,383
COMPUTER & HARD DISK (HCF)	16,386	-	-	16,386	6,554	40	9,832
LAPTOP (ASTRAEA)	-	-	44,000	44,000	8,800	40	35,200
ARCHIVE SERVER STORAGE (MAMA CASH)	-	-	7,080	7,080	1,416	40	5,664
HARD DISK (HCF)	-	-	14,650	14,650	2,930	40	11,720
UPS (HCF)	-	2,300	-	2,300	920	40	1,380
COMPUTER/PRINTER/UPS (MAMA CASH)	-	-	60,686	60,686	12,137	40	48,549
DIGITAL CAMERA (ASTRAEA)	4,944	-	-	4,944	742	15	4,202
OFFICE EQUIPMENT (ASTRAEA)	21,963	-	-	21,963	3,294	15	18,669
PHOTOCOPY MACHINE (ASTRAEA)	21,473	-	-	21,473	3,221	15	18,252
EQUIPMENT & ACCESSORIES (AJWS_SW)	7,821	-	-	7,821	1,173	15	6,648
SAMSUNG MOBILE (OVERHEAD EXP. SW_AJWS)	1,445	-	-	1,445	217	15	1,228
CAMERA (HCF)	43,475	-	-	43,475	6,521	15	36,954
OFFICE EQUIPMENT (BRIGHTON)	3,612	-	-	3,612	542	15	3,070
MICRO PHONE (OVERHEAD EXP. SW_AJWS)	2,774	-	-	2,774	416	15	2,358
WATER FILTER (ASTRAEA_BRAZIL)	16,826	-	-	16,826	2,524	15	14,302
AUDIO RECORDER (BANK INST.)	7,888	-	-	7,888	1,183	15	6,705
AIR CONDITIONER (MAMA CASH)	36,033	-	-	36,033	5,405	15	30,628
LCD (BANK INTEREST)	-	-	70,400	70,400	5,280	15	65,120
SOUND RECORDER (HCF)	-	-	6,890	6,890	517	15	6,373
WIRELES ROUTER (BANK INTEREST)	-	-	1,700	1,700	128	15	1,572
FURNITURE (ASTRAEA)	35,862	-	-	35,862	3,586	10	32,276
FURNITURE (RFSU)	45,517	-	-	45,517	4,552	10	40,965
OFFICE FURNITURE CABINET (AJWS)	30,997	-	-	30,997	3,100	10	27,897
FURNITURE (LLH)	5,001	-	-	5,001	500	10	4,501
OFFICE EQUIPMENT & FURNITURE (LLH)	22,957	-	-	22,957	2,296	10	20,661
FURNITURE (BANK INTEREST)	-	-	25,960	25,960	1,298	10	24,662
CREATING EXCLUSIVE COUNSELING SPACE ASS	-	89,650	-	89,650	8,965	10	80,685
CHAIR & TABLE (OVERHEAD MAMA CASH)	-	-	3,000	3,000	150	10	2,850
FAN (BANK INTEREST)	-	-	3,500	3,500	175	10	3,325
	5,79,716	1,41,950	2,37,866	9,59,532	2,10,439		7,49,093

N. Chhosh

Trustee Member
Sappho for Equality



Madhusina Chhosh

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