

SAPPHO FOR EQUALITY (FCRA)

21, Jogendra Garden (South)
Kolkata – 700 078

**ANNUAL REPORT
FOR THE YEAR ENDED 31st MARCH 2023**



M. P. SUREKA & CO.

Chartered Accountants

Bentinck Chambers

4th Floor, Room No. 405, 37A, Bentinck Street

Kolkata – 700 069



M. P. SUREKA & CO.

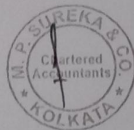
Chartered Accountants
Bentinck Chambers
37A, Bentinck Street,
Room No. 405, 4th Floor
Kolkata – 700 069
Phone: +91 98310 12743

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF SAPHO FOR EQUALITY

1. We have audited the attached Balance sheet of M/S SAPHO FOR EQUALITY (FCRA), 21, Jogendra Garden (South), Kolkata – 700 078 as on 31st March 2023, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date. These financial statements are responsibility of Board of Trustees / state Coordinators. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit In accordance with generally accepted auditing standards issued by The Institute of Chartered Accountants of India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statement. 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.
3. Our audit is not an inspection which is carried out for specific purpose such as to detect fraud. We believe that our audit provides a reasonable basis for our opinion.

Subject to above, we report as under:

- A) We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
- B) The expenditures recorded / reported have been verified by us on test basis and were found to be in accordance with the policies of Sapho For Equality.
- C) The expenditures so verified were found to be adequately supported and authorized by appropriate authorities.
- D) The expenditures pertain to the period under audit.
- E) Sapho For Equality has complied with all the statutory and regulatory compliances under FCRA, Indian Trusts Act and Income Tax Act, 1961.
- F) In our opinion and to the best of our information and according to the explanation given to us, the said accounts, subject to read with notes on accounts in schedule V thereon, if any, give a true and fair view:
 - i. In the case of "Balance Sheet" of the state of affairs of the Trust as on 31st March 2023;
 - ii. In the case of the "Income & Expenditure Account" of the net surplus of the Trust for the year ending as on 31st March 2023; and
 - iii. In the case of the "Receipts & Payments Account" the net flows of the Trust for the year ending as on 31st March, 2023.
4. We express our heartiest thanks to the managing trustees for extending co-operation during the course of our audit. The management deserves appreciation for the pragmatic steps being taken up in organizing the affairs of the Trust in a meaningful manner which has also lead to augmentation of adequate resources.



SANJAY JHAJHARIA

Partner

M. No. 053940

For M. P. SUREKA & CO.

Chartered Accountants

FRN: 322097E

UDIN: 23053940 0902NF2767

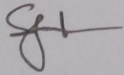
Place: Kolkata

Dated: 30/08/2023

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

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2023

| Particulars | Schedule | Amount (Rs.) | Amount (Rs.) |
|---|----------|--------------|------------------|
| SOURCES OF FUND | | | |
| Corpus Fund | A | 1,01,230 | |
| General Fund | B | 26,39,775 | |
| Capital Assets Fund | C | 46,19,104 | |
| Project Fund | D | 25,71,274 | |
| | | | 99,31,383 |
| TOTAL | | | 99,31,383 |
| APPLICATION OF FUND | | | |
| Fixed Assets | F | | 46,19,104 |
| NET CURRENT ASSETS/LIABILITIES | | | |
| Current Assets | G | 53,12,679 | |
| Less : Current Liabilities and Provisions | E | 400 | 53,12,279 |
| | | | 99,31,383 |
| TOTAL | | | 99,31,383 |



SANJAY JHAJHARIA

Partner

Membership No: 053940

M. P. SUREKA & CO.

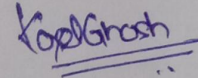
Chartered Accountants

FRN : 322097E

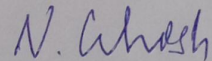
UDIN: 23053940BCWDF2767

Place: Kolkata

Dated: 30/08/23



(MANAGING TRUSTEE)

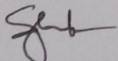


(TRUSTEE)

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

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

| Particulars | Schedule | Amount (Rs.) | Amount (Rs.) |
|---|----------|--------------|--------------------|
| RECEIPTS : | | | |
| Opening Cash in Hand | | 6,200 | |
| Opening Cash at Bank | | 28,86,379 | |
| Grant/Donation Received | H | | 28,92,579 |
| Bank Interest Received | | | 1,75,28,645 |
| Closing Liabilities | E | | 1,55,912 |
| | | | 400 |
| TOTAL | | | 2,05,77,536 |
| PAYMENTS : | | | |
| Administrative Expenses | I | | 20,86,056 |
| Community Empowerment and Capacity Building | J | | 21,13,471 |
| Research on the need of Gender Sexuality Minority Population Sustainability and Capacity Building of Gender Sexuality Minority Population and Action Research on Single Women | K | | 21,17,719 |
| Digital Archiving , Research on Access to Health of Gender Sexual Minority Population and Skill Development Trainig | L | | 21,86,640 |
| Diversified Implementation and Crisis Support | M | | 25,95,692 |
| Opening Liabilities | N | | 3,81,032 |
| Closing Current Assets | | | 5,800 |
| Purchase of Fixed Assets | F | | 20,000 |
| | | | 37,78,447 |
| | | | 1,52,84,857 |
| Closing Cash in Hand | | 17,508 | |
| Closing Cash at Bank | | 52,75,170 | |
| | | | 52,92,679 |
| TOTAL | | | 2,05,77,536 |



SANJAY JHAJHARIA

Partner

Membership No: 053940

M. P. SUREKA & CO.

Chartered Accountants

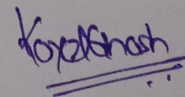
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UDIN: 2305394000400002767

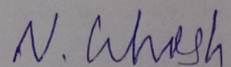
Place: Kolkata

Dated: 30/08/2023





(MANAGING TRUSTEE)



(TRUSTEE)

SAPPHO FOR EQUALITY (FCRA)
 21 Jogendra Garden (South) , Kolkata - 700078
 Schedules Forming Part of Balance Sheet

| Particulars | Amount (Rs.) | Amount (Rs.) |
|---|--------------|--------------|
| Schedule A : | | |
| CORPUS FUND | | |
| Balance as per Last Accounts | 1,01,230 | |
| Add / Less : For the year | - | |
| | | 1,01,230 |
| Schedule : B | | |
| GENERAL FUND | | |
| Balance as per last accounts | 15,73,496 | |
| Add: Additions during the year | 23,39,775 | |
| Less: Deduction during the year | 12,73,496 | |
| | | 26,39,774.70 |
| Schedule : C | | |
| CAPITAL ASSET FUND | | |
| Balance as per last accounts | 8,40,657 | |
| Add: Additions during the year | 37,78,447 | |
| | 46,19,104 | |
| Less: Sales during the year | - | |
| | | 46,19,104 |
| Schedule D : | | |
| PROJECT FUND (Accumulated Fund) | | |
| Balance as on 1st April 2022 | 12,12,053 | |
| Less: Utilized during the year | 12,12,053 | |
| | - | |
| Add : Unspent during the year | 25,71,274 | |
| | | 25,71,273.84 |
| Schedule E : | | |
| CURRENT LIABILITIES AND PROVISIONS | | |
| Tax Deducted At Source | 400 | |
| | | 400 |
| Schedule F : | | |
| FIXED ASSETS | | |
| Land and Building | | |
| Opening Balance | - | |
| Add: Purchases during the year | 36,75,034 | |
| | 36,75,034 | |
| Less: Sales | - | 36,75,034 |
| Computer | | |
| Opening Balance | 4,04,622 | |
| Add: Purchases during the year | 2,980 | |
| | 4,07,602 | |
| Less: Sales | - | 4,07,602 |
| Equipment / Office Fixture | | |
| Opening Balance | 2,09,336 | |
| Add: Purchases during the year | 43,325 | |
| | 2,52,661 | |
| Less: Sales | - | 2,52,661 |
| Furniture | | |
| Opening Balance | 2,26,699 | |
| Add: Purchases during the year | 57,108 | |
| | 2,83,807 | |
| Less: Sales | - | 2,83,807 |
| | | 46,19,104 |
| Schedule G : | | |
| CURRENT ASSETS | | |
| Caution Deposit - Rent | | 20,000 |
| Cash in Hand | 17,508 | |
| Cash at Bank | 52,75,170 | |
| | | 52,92,679 |
| | | 53,12,679 |

Koyel Ghosh
Managing Trustee
 Sappho for Equality

N. Chakrabarti
Trustee Member
 Sappho for Equality



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

Schedules Forming Part of Income & Expenditure A/c and Receipts & Payments A/c

| Particulars | Amount (Rs.) | Amount (Rs.) |
|--|--------------|--------------------|
| Schedule H : | | |
| DONATION RECEIVED | | |
| Received during the Year | | |
| Astraea Lesbian Foundation For Justice | 31,42,875 | |
| American Jewis World Service | 24,11,934 | |
| Mama Cash | 83,37,485 | |
| Human Capability Foundation | 36,36,351 | |
| | | 1,75,28,645 |
| Schedule I : | | |
| ADMINISTRATIVE EXPENSES | | |
| Advisor's Honorarium | 4,06,000 | |
| Audit Fees | 17,800 | |
| Professional Fees | 14,000 | |
| Employee Welfare | 60,074 | |
| Fees : Managing Trustee | 6,00,000 | |
| Interest on late payment of TDS & Prof.Tax | 782 | |
| Overhead | 56,547 | |
| Repair & Maintenance | 78,965 | |
| Salary : Accountant | 2,65,000 | |
| Salary : Office Administrator | 2,96,000 | |
| Salary : Office Attendant | 96,000 | |
| Telephone /Internet | 24,143 | |
| Travel | 72,224 | |
| Utilities | 98,521 | |
| | | 20,86,056 |



Kopel Ghosh
Managing Trustee
Sappho for Equality

N. Chakrabarti
Trustee Member
Sappho for Equality

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

Schedules Forming Part of Income & Expenditure A/c and Receipts & Payments A/c

| Particulars | Amount (Rs.) | Amount (Rs.) |
|---|--------------|------------------|
| Schedule J : | | |
| COMMUNITY EMPOWERMENT & CAPACITY BUILDING | | |
| Awareness Training | 9,69,930 | |
| Bank Charges | 4,546 | |
| Books & DVDs | 30,937 | |
| Capacity Building Training/Workshop | 7,41,149 | |
| Crisis Intervention | 1,79,801 | |
| IEC Materials | 1,65,087 | |
| Meeting/Conference | 22,022 | |
| | | 21,13,471 |
| Schedule K : | | |
| RESEARCH ON THE NEED OF GENDER SEXUALITY MINORITY POPULATION | | |
| Bank Charges | 319 | |
| Meetings/Training | 42,336 | |
| Rent of Resource Centre and Counselling Centre | 3,71,580 | |
| Electricity of Resource Centre and Counselling Centre | 27,470 | |
| Salary : Documentation Assistant | 2,04,000 | |
| Salary : Programme Officer | 4,38,715 | |
| Salary : Jr. Programme Officer | 3,24,000 | |
| Salary : Programme Assistant | 1,56,000 | |
| Salary : Counsellor | 2,68,500 | |
| Salary : Psychiatrist | 2,84,800 | |
| | | 21,17,719 |



Koyel Ghosh
Managing Trustee
Sappho for Equality

N. Chaksh
Trustee Member
Sappho for Equality

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

Schedules Forming Part of Income & Expenditure A/c and Receipts & Payments A/c

| Particulars | Amount (Rs.) | Amount (Rs.) |
|---|--------------|------------------|
| Schedule L : | | |
| SUSTAINABILITY AND CAPACITY BUILDING OF GENDER SEXUALITY MINORITY POPULATION AND ACTION RESEARCH ON SINGLE WOMEN | | |
| Accomodation Lamahatta | 53,132 | |
| Awareness Training | 9,77,536 | |
| Bank Charges | 59 | |
| Capacity Building Training/Workshop | 1,53,235 | |
| Crisis Intervention | 15,489 | |
| Fooding Lamahatta | 25,988 | |
| Livelihood Training | 3,87,001 | |
| Salary : Training Coordinator | 1,20,000 | |
| Salary : Field Supervisor | 69,000 | |
| Salary : Field Worker | 2,35,000 | |
| Travel | 1,42,551 | |
| Training/Workshop | 7,649 | |
| | | 21,86,640 |
| Schedule M : | | |
| DIGITAL ARCHIVING, RESEARCH ON ACCESS TO HEALTH OF GENDER SEXUALITY MINORITY POPULATION AND SKILL DEVELOPMENT TRAINING | | |
| Awareness Training | 11,06,885 | |
| Bank Charges | 5,376 | |
| Crisis Intervention | 1,64,049 | |
| Digital Archive | 34,267 | |
| IEC Materials | 4,06,757 | |
| Meeting/Networking | 2,27,153 | |
| Salary : Programme Associate | 3,67,032 | |
| Temporary Shelter | 57,385 | |
| Travel | 2,26,786 | |
| | | 25,95,692 |
| Schedule N : | | |
| DIVERSIFIED IMPLEMENTATION AND CRISIS SUPPORT | | |
| Awareness Training/Workshop | 2,51,927 | |
| Crisis Support | 89,339 | |
| IEC Materials | 39,766 | |
| | | 3,81,032 |



Kopel Ghosh
Managing Trustee
Sapho for Equality

N. Choudhury
Trustee Member
Sapho for Equality