

ANNUAL REPORT 2020-2021

Ek Tara
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Please note that all contributions made are eligible for tax exemption under section 80G of the Income Tax Act



NGOEktara



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[ektarango](https://www.linkedin.com/company/ektarango)



FOUNDERS' NOTE

Warm Greetings!

After months of uncertainty it is a pleasure to connect with Ek Tara's friends and well wishers. Year 2020-2021 was one of unprecedented challenge for us, as the COVID-19 pandemic led to a sudden closure of all education institutes around the world. However, we were able to pivot and cope to meet the needs of the situation because of the support from partner organizations, donors and well-wishers.

After months of running a unique project based tele learning engagement project for our children, in November 2020 we decided to reopen the Learning Center in a staggered manner maintaining all COVID-19 protocols. This was necessary as most of our students had connectivity issues therefore were unable to complete their work remotely and the learning gaps being created by the closure of schools was widening at an alarming rate.

We took this opportunity to assess our students' present levels of learning viz-a-viz the expected Literacy and Numeracy levels in order to identify the needs of each child, and develop a modified curriculum to bridge the gaps. This entire process was aided by experts in the field.

Amidst the gloom however the most exciting, and a dream come true for us, was the formal launch of the state-of-the-art Ek Tara Learning Centre (ELC) in March 2021. Spread over 3 floors and an open terrace, the Centre has 22 large classrooms, provision for an integrated Science, Art and Math (STEAM) lab, an art room, music room, library, multipurpose hall, indoor games room and a sick room.

The Pandemic and subsequent lockdown pushed families of our students deeper into poverty. Earning members lost jobs and there were no opportunities for alternate employment. Right from the first lockdown, Ek Tara intervened to provide dry rations, masks and sanitizers, and worked with local civic authorities to distribute cooked meals in the area. Through our community kitchen, we also served cooked meals for factory workers in the vicinity. Ek Tara's community leaders worked round the clock in the slums to generate awareness, while our women from the vocational training unit stitched masks on a large scale for distribution across different slum communities of the city.

Aside from the urgent interventions Ek Tara ran both online and in person trainings on soft skill development, tailoring, housekeeping and computer literacy, to build the capacity of our community leaders.

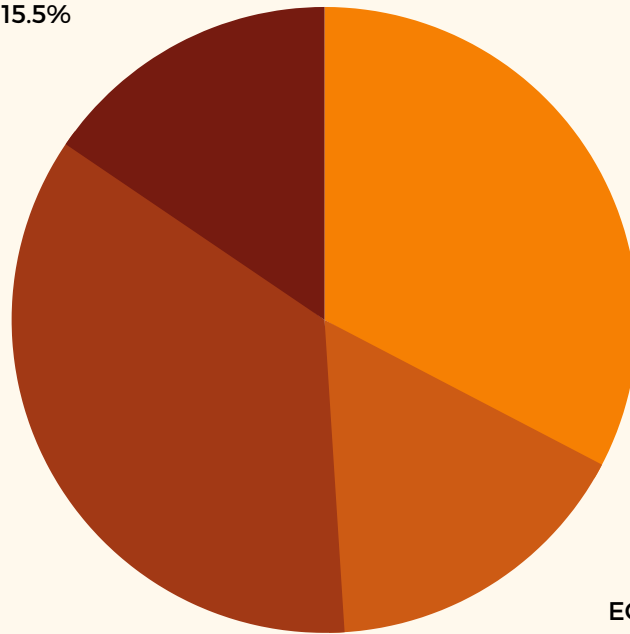
We cherish all our partners and take this opportunity to thank each and every one of our well wishers, donors, volunteers and every member of the Ek Tara team who helped us tide over this most challenging year. Despite the ups and downs, Ek Tara has emerged stronger than before with an even deeper commitment to providing quality education for all the children under our care. Through our Learning centre and all other support programs, our endeavour is to adapt to the "new normal" and to make learning relevant, well rounded, experiential for all our children and to prepare them for a bright secure future inspite of all odds further highlighted by the pandemic!

VINITA SARAF . NAMRATA SUREKA

EDUCATION

The year started with our regular plans of running the various projects of Early Childhood Learning Centre, Primary and Middle School with over 800 children. In addition the mobile school project with its partnership with KMC schools reached out to over 400 students.

School Support
15.5%



Chakke Pe Kaksha
32.7%

Primary
35.5%

ECLC
16.3%

All our programmes are aligned to several of the UN SDG's (namely 4, 8, 10) and we work extensively with partners around the world, who believe in elevating the position of women in society through Education and Skill Building.

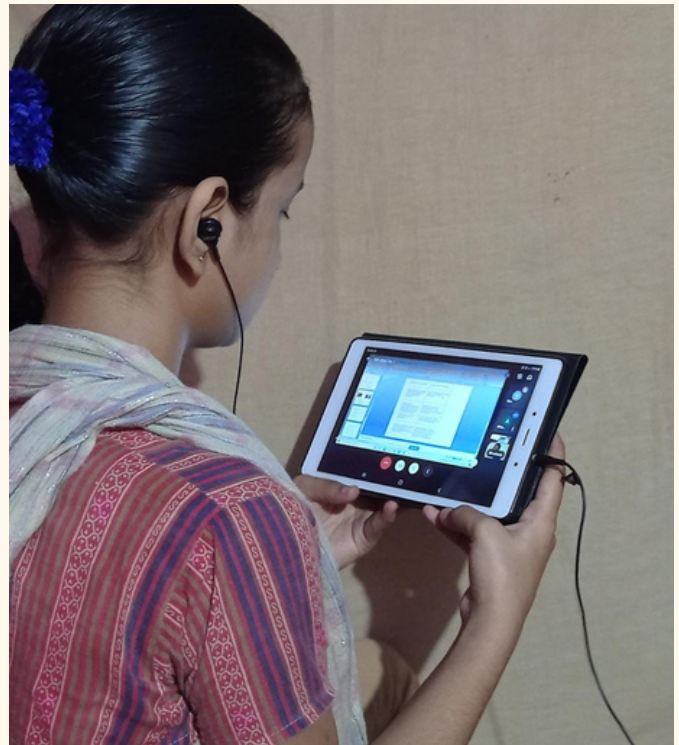
However in the month of March 2020, the COVID 19 pandemic created an unprecedented challenge, leading to closures of schools and other educational institutes. To overcome this challenge and to maintain the continuity of learning, in our children, Ek Tara partnered with Education Above All, a Qatar based organization and implemented their pilot on Project Based Learning. Ek Tara accessed the projects from their Internet Free Education Resource Bank(IFERB) developed by EAA's Innovative Development Directorate.





EK TARA'S TELE LEARNING PROJECT

The students were divided into age groups of 4-6 years, 7-10 years and 11- 13 years. Each of the teachers had no more than 20 children in their group. The Projects covered subjects such as Literacy and Numeracy and were adapted to the needs of the students. The Lesson Plans developed, for five days in a week, included day wise activities. The teachers explained the project activities over whatsapp and voice messages. The projects also provided an opportunity for the involvement of parents and siblings. The projects were monitored through feedbacks from students, teachers and parents and were shared with EAA on a regular basis.



HYBRID LEARNING SOLUTIONS

In the month of November 2020, we decided to open our new 17 000 square feet Learning Centre. The ELC (Ek Tara Learning Centre) has enabled access to world class learning resources to children who otherwise are relegated to the bottom most rung of society. Equipped with teaching- learning resources which are essential for children today, to be future ready, the ELC has over 20 classrooms, provisions for STEM and Social Studies Lab, Library, Play zone, art room, music room, sick room and technology enabled hubs.

The Centre was opened in a staggered way for the children, maintaining COVID protocols, to not only provide a safety net for our children but also most were finding it difficult to complete their projects at home. This new space is spread over 3 floors with well aired classrooms, open terrace, an art room, music room, a library, an indoor game room, a sick room and a provision for an Integrated Science and Math (STEM) lab. The classrooms are equipped with digital learning resources.





THE ELC LAUNCH

The Ek Tara Learning Centre (ELC) was officially launched on 25th March 2021 by Mrs Devi Kar, Director Modern High School for Girls. The students also displayed their artwork at Ek Tara's annual Art Exhibition- Kalatmak, which was inaugurated by renowned sculptor and artist Mr. Narayan Sinha. The launch program which continued for four days was a walkthrough of the new space. The children showcased their talent through storytelling, music and dance and enthralled the audience. In addition, there was a display of products from our vocational training unit. Ms Vartika Poddar also performed a special program with our girls from the community. Our Guests included eminent personalities from the field of education, parents of our children and family members of our teachers and staff.

ACADEMIC ASSESSMENTS TO DETERMINE LEARNING LOSS AND DEVELOP BESPOKE CURRICULUM

During this time "WeCan" Learning Resource Institute partnered with Ek Tara to enhance the learning outcomes at the primary school level. The partnership was not only to address the needs of the children with learning gaps but also to optimise the performance of the children. We have completed the first phase of assessment of children from classes I to VII to ascertain the present levels as against the expected levels in Literacy and Numeracy.



PARTNERSHIPS

Education Above All (EAA): Our Tele Learning Project was possible due to our partnership with Internet Free Education Resource Bank (IFERB) developed by EAA's Innovative Development Directorate.

EAA further facilitated in developing partnerships for training of teachers on Tele Learning with Mantra4Change and on Social Emotional Learning with Dream a Dream Foundation.

Gopali Youth Welfare Society: Ek Tara collaborated in a teachers training program with Gopali Youth Welfare Society (GYWS), an NGO run by the students of IIT Kharagpur.

The objective of the training program was to train the teachers of Classes I to V, of their school, Jagriti Vidya Mandir, in improving teacher-student interaction through distance learning innovative projects. The training program was divided into two sessions from 4th to 6th July 2020 and 7th to 10th July 2020.

"RISE Online workshop 2020": was held from 5th September to 8th September 2020, which was organized in collaboration with IIT LIGHT centres, the expansion of RISE (Reform and Innovative Education), an initiative of Gopali Youth Welfare Society run by IIT Kharagpur. The LIGHT centres are run by IIT students across India.

The online workshop for various school teachers of LIGHT centres across the country. Ek Tara, given the experience and expertise in early childhood development, was invited to be the Trainers and conduct the sessions. The content included: Effect of pandemic in current school system, introduction to student centric learning, integrated teaching learning methodology, introduction to Lesson Plans and means of implementing it online, sample activities which teachers can implement online etc.

Civic Literacy Program: This program was initiated by Ms Ankhi Guhathakurta, a Phd scholar at the University of Pennsylvania. The project was developed for the adolescent girls at Ek Tara, in a way in which the youth understand their roles as citizens and make a meaning, about, for and within their socio political communities.

PARTNERSHIPS

- **SlumJam:** We introduced special music classes for our students in partnership with Slum Jam.
- **White Hat Junior:** for conducting coding classes for students of classes III and IV.
- **Camp K12:** conducted a variety of sessions on coding, art, speaking, maths and chess and also helped with the basic coding classes for 100 primary students.
- **Talk To A Scientist:** A Pune based program designed by two scientist that conducts interactive webinars for children aged between 6-16 years. Four students of class VII joined the weekly webinars and interacted with different scientists.
- **Katha:** conducted two workshops with Teachers and Community Leaders on how to create Reader Leaders, leading to 'Each Child Teach a Child'- Katha's theory of change. The second workshop was on strategies to create Master Student Librarians and on how to extend the Library to the community.
- **Goethe Institute:** conducted two workshops for Ek Tara's science teachers on Science and Sustainability. Further to the workshops students from class VI conducted two experiments one on making fireless, health snacks with eco-friendly packaging and in the other they made Turmeric Ph indicator strips, which they used on lemons to check the acidic nature. Both the experiments were highly appreciated.
- **Think Arts:** Conducted workshops on Art appreciation for children, challenges and solutions, Leaping out of Boxes, making teaching and learning innovative and Engage with senses.
- **Strive to Thrive:** An organisation that works with children from the marginalised community, around the world through various projects such as Chess, Photography, Maths, Science, English, Music, Computer, art classes etc. Strive to Thrive partnered with Ek Tara and conducted two programs in Chess and Photography with 15 student in each session.



NUTRITION, HEALTH & HYGIENE

This year the COVID-19 and the lock down situation rendered many people jobless and the poor economic conditions led to poor nutrition, health and hygiene status. To overcome the challenge, Ek Tara took initiatives to distribute the monthly ration kits to each family. Special Milk cartons were arranged for the Ek Tara students in the age group of 3-6 years. Ek Tara's Care givers and Support staff were part of the distribution team, maintaining COVID protocols. A special response team was set up where the families could contact immediately when the supplies were exhausted. In the month of November 2020, the Ek Tara Learning Centre opened with a terrace space, equipped with Mats, handwashing area, toilets and a separate space for self service counter for older children. The children came to the centre in a staggered way. Some students were provided with hot meals as they resumed classes for longer hours due to examination and for the rest cooked snacks and fruits were served. Milk, cooked snack, fruits and sweets were also served to the Montessori students.

Total Number of students covered under snack and meal plan everyday was around 900.

The Nutrition workshops were all postponed to the second quarter of the academic year due to the pandemic.



THE FAMILIES OF OUR STUDENTS AND THE COMMUNITY WERE LEAST PREPARED FOR COVID-19. THE BASIC NEEDS WERE IN SHORT SUPPLY AND SOMETIMES NON-EXISTENT. FURTHER, DUE TO SPACE CONSTRAINTS AND CONGESTED POPULATION MADE IT DIFFICULT FOR ANY KIND OF ISOLATION AND SOCIAL DISTANCING.

EKTARA, TO MITIGATE THE DIFFICULTIES, DEVELOPED STRATEGIES WHICH INCLUDED

- Generating awareness to the community, parents and students on maintaining COVID Safety through digital platform.
- Creation of Emergency Response Cell for any medical emergency needed during the lockdown period.
- Special counselling sessions conducted by reputed counsellor of Kolkata for the students who underwent mental trauma, domestic violence, physical and verbal abuse and other similar form of unrest at home during the lockdown period.
- Psychological support to the families.
- Distribution of hygiene kits to the families and generating awareness through digital workshops.
- First aid Training conducted by EkTara health workers for the caregivers.



THE HIGHLIGHTS OF THE YEAR

- Workshops with students and community trainees.
- Safety measures and management of COVID-19 for the front line workers -conducted by CII in association with UNICEF.
- Information on preventive health care on COVID 19- conducted by Narayana Health
- Training in House Keeping with special emphasis on cleanliness and usage of disinfectants - conducted by Taj Bengal ,Kolkata
- Immunisation workshop with mothers of children studying in L1, L2 and L3 of the ECLC in phases conducted by the Ek Tara Health Worker.
- Training conducted with Mothers Forum on Government Health Schemes and on how to fill forms using computer and smart phones
- Child Care and Nutrition workshop held for mothers in batches, meeting conducted by Ms Vidhi Beri.
- Menstrual hygiene workshop for adolescents, conducted by Lions Club International and Green Pari (NGO)
- Eye camp conducted by Turnstone Global for the students of ECLC and Primary classes.

COMMUNITY ENGAGEMENT

The pandemic led to a major economic setback with an estimated 400 million people in India at risk of falling into poverty. In April 2020, West Bengal alone, reported an estimated loss of 4,000 crore due to the virus triggered lockdown.

During this period, Ek Tara Community Engagement Programme implemented several relief and rehabilitation projects for the families. Each family was given a ration kit with Rice/ Ata / Dal/ oil/ Masala and Potato. Ek Tara also worked with local civic authorities and distributed cooked meals around the area and provided protection gears such as masks and sanitisers .



The rehabilitation projects were focused on skill development and providing income generation opportunities for women. During this period, Ek Tara initiated a variety of projects such as

Community Kitchen: Ek Tara set up a fully mechanised kitchen to provide healthy hygienic nutritious meals for children and other factory workers around the area. The kitchen is located at Ek Tara and managed by a team of 8 women who were trained over a period of 3 months on all functional areas of managing the kitchen such as - budgeting , procurement, using the equipment, cooking, cleaning and computers etc. The kitchen provides 500 cooked meals to children and over 100 cooked meals to workers around the area. It has the potential to produce up to 1500 meals.

Training and production on Masks and bags: The pandemic created a major health crisis in addition to economic and social challenges. Awareness and information on the virus was extremely limited especially among people from low income groups. Ek Tara immediately launched a project for production of masks on a large scale to ensure the safety of the families we work with .Through this project, Ek Tara provided income opportunity to over 20 women and reached out to over 10,000 individuals with masks and raised awareness on its use . Women also produced bags that were used for distribution of ration ensuring reduction in use of plastic.

Computer Training: In partnership with Aptech, Ek Tara provided training in basic certified computer course to 21 young girls from the community. The training will equip the girls to seek employment at a later date.

Tailoring Training: The pandemic led to loss of jobs which in turn resulted in women looking for opportunities to contribute towards the family income. Ek Tara organized an USHA certified tailoring course for 24 women from the community. These women were trained on products that responded well during the lockdown and generated opportunities for employment.

House Keeping training: Taj Bengal facilitated a training program on Housekeeping for 10 women at Ek Tara. The trainings was organized to enable better job opportunities for women. Upon completion of the training, all participants received a certificate.

Soft Skill Skill training: A training programme was held over 5 weeks, for 15 young community leaders on effective communication, office ethics & etiquette, discipline & decorum. This training was delivered to enhance their skills and enable them to undertake their roles and responsibilities, more efficiently within the organisation.



EVENTS AND PARTNERSHIPS

The lockdown has been the hardest on girls and women, particularly those living on the fringes of society. From domestic violence to human trafficking, child marriage to lost livelihoods, these already-vulnerable women have had to bear the brunt of the Pandemic-induced crisis. Ek Tara undertook several events to help women cope with these challenges

Ek Tara in partnership with **Kolkata Sanved** organised a workshop on Sexual and Reproductive Health and Rights. The workshop was held over 6 sessions, for 12 participants. The project applied Dance Movement Therapy as a tool for delivering these workshops.

Ek Tara partnered with **Swabhav** and formed a group 'Meyeder Ganer Dol' with 6 young girls from the community to develop a street play. It is not only a platform for marginalized girls and women to come together and share their experiences through stories, songs and theatre but also an alternative livelihood option.

'Aao Bath kare' was held in partnership with **PARWARISH**, to generate awareness among mothers on child sexual abuse.





RELIEF HIGHLIGHTS

FROM MARCH TO AUGUST

Since the end of March we have been working relentlessly to provide relief to over 10,000 families and cooked meals to 19,000 individuals. Given below are some highlights of the distributions done.

95,706 KG

DRY FOOD RATIONS

30,000

SOAP BARS

19,000

COOKED FOOD PACKETS

17,459

PPE, MASKS, GLOVES AND
SAFETY SHOES

2106

MOSQUITO NETS, BED
SHEETS AND SANITARY
PADS

1800

MILK CARTONS



RELIEF ACTION



Ek Tara initially started a 3 month relief and rehabilitation plan for its beneficiaries living in the slums of Topsia and Tiljala, a timeline for the spread of the virus to be contained. However with the extension of lockdown Ek Tara decided to continue the support. Additionally, Ek Tara is also working with local civic bodies/ government authorities to reach out to individuals and families outside of its immediate beneficiary base.

“ My husband lost his job during the pandemic and I have 4 children to feed. Ek Tara provided my family with food rations and I am so thankful to them for the continuous support that they have provided during this time of hardship.”

MEENA SHEIKH
MOTHER OF NISHA KHATOON



FINANCIALS



zomato
feeding india

Bata



her
FUTURE
COALITION

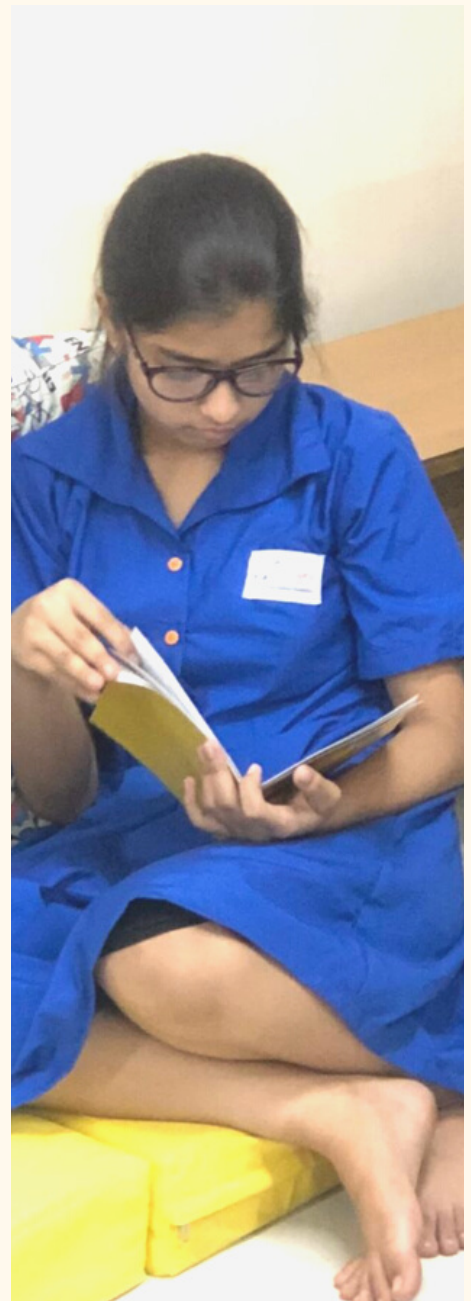
KOLKATA
FOUNDATION



SUREKA

Kajaria

OUR SUPPORTERS





DIPANKAR NANDI & ASSOCIATES

Chartered Accountants

INDRAPRASTHA APARTMENT-II

2, HARIMOHAN PATTADAR LANE,

P.O.- HINDMOTOR, DIST-HOOGHLY, PIN-712233

CA PALLAB MUKHERJEE

FCA

28/2C, HARAY KRISTO SETT LANE, KOLKATA-700050

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INDEPENDENT AUDITOR'S REPORT

To
The Trustees
Ek Tara ("Trust")
31/1, Topsia Road (South)
Kolkata 700 046

Opinion

We have audited the financial statements of **Ek Tara** ("Trust") which comprise the balance sheet as at March 31st 2021, and the Income and Expenditure account, for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2021, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going



concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place : Kolkata

Date : 18.09.2021



For **DIPANKAR NANDI & ASSOCIATES**

Chartered Accountants

Firm's Registration No.: 324207E

Pallab Mukherjee

CA Pallab Mukherjee

Partner

Membership No.: 063037

UDIN: 21063037AAABRT3060

EK TARA

31/1, TOPSIA ROAD(SOUTH), KOLKATA - 700006

Balance Sheet As At 31.03.2021

Liabilities	Note	AS ON 31.03.2021 ₹	AS ON 31.03.2020 ₹	Assets	Note	AS ON 31.03.2021 ₹	AS ON 31.03.2020 ₹
Trust Fund Corpus Trust Other Fund Project Funds Specified Purpose Fund for expenditure u/s 11(2) ** Reserves & Surplus	3.3	7,20,000	1,00,000	Fixed Assets (At WDV)	3.5	45,17,355	29,96,200
		1,12,33,120	1,12,33,120				
		15,00,536	11,42,140	Current Assets			
		37,59,564	6,34,475	Loans & Advances			
		1,84,29,602	1,44,13,118				
Current Liabilities & Provisions	3.4	3,56,42,822	2,75,22,853	Cash & Bank Balances	3.7	38,542	1,53,314
		78,82,423	32,70,667	Cash in Hand			
				Balances with banks in Current/Savings a/c			
				Balances in Term Deposits in banks (including accrued interest)			
Total		4,35,25,245	3,07,93,520	Total		4,35,25,245	3,07,93,520

Significant Accounting Policies and Notes to the Financial Statements 1 - 3.12

The Notes form an integral part of the Balance Sheet

In terms of our report of even date

For, Dipankar Nandi & Associates

Chartered Accountants

Firm Reg. No: 324207E

Pallab Mukherjee

Partner

Membership number 063037



For Ektara

EK TARA

Manmali Sunkar

Trustee

Trustee

For Ektara

EK TARA

Kunal Agarwal

Trustee

Trustee

Place : Kolkata

Date : 18th September, 2021

EK TARA
Income And Expenditure Account For The Year Ended 31st March 2021

EXPENDITURE	Year ended on 31.03.2021	Year ended on 31.03.2020	INCOME	Note	Year ended on 31.03.2021	Year ended on 31.03.2020
To Charitable Program Expenses						
Health Program expenses	15,08,277	30,27,795	By Donations Received	3.8	2,94,30,949	2,98,68,184
Education Program expenses	61,86,066	97,17,216	By Other Receipts (Vocational/Exhibition)		1,000	5,850
Vocational Training Program	-	4,37,251	By Income From Interest on			1,63,064
Community Engagement Programs	3,41,565	17,35,987	Savings Account			-
Relief-COVID and Amphan	81,18,595		Security Deposit			2,25,491
To Administrative and Other Expenses			Fixed Deposits			3,88,555
Bank Charges	12,173	1,49,18,249	By Interest on Income Tax Refund		10,33,780	4,768
Interest on delayed payments	67	5,264	By Liabilities Written back		4,348	-
Salaries, Stipend and Trainee Allowances-	31,27,161	8,860			372	-
Provident Fund and Other Welfare expenses	1,69,517	27,03,271				
Professional & Consultancy Charges	9,62,916	49,547				
Electricity charges	85,360	1,85,562				
Postage & Courier Charges	177	72,760				
Rent	-	5,449				
Municipal Tax for Rented Premises	11,295	8,85,200				
Printing & Stationary Expenses	57,085	1,67,297				
Travelling & Conveyance-		2,38,434				
Car Running Expenses	1,93,653					
Travelling Expenses	-					
Conveyance	10,252	3,13,983				
Office Expenses	2,03,905	6,04,990				
Repairs, Maintenance and upkeep:	1,94,996	19,789				
Repair & Maintenance Charges	1,32,132	57,600				
Maintenance of Electrical equipment/Airconditioners	67,376	41,000				
Audit fees						
Building and Furnitures Renovation and maintenance	1,99,508	98,600				
Seminars/Conference/Training Expense	23,600	23,600				
Taxes & Other fees	5,06,396	1,12,434				
Telephone & Internet	1,41,600	2,17,830				
Balances written off	5,000	-				
Web Development, Maintenance & IT Services	1,13,149	68,848				
Computer Maintenance Charges	3,092	2				
Event Expenses	1,50,213	1,23,588				
To Depreciation	-	50,675				
To Excess Of Income Over Expenditure	8,48,768	5,08,008				
Total	74,99,969	91,99,102	Total		3,04,70,449	3,02,67,357

Significant Accounting Policies and Notes to the Financial Statements

1-3.12

The Notes form an integral part of the Income & Expenditure Account

In terms of our report of even date

For, Dipankar Nandi & Associates
Chartered Accountants
Firm Reg. No: 324207E

Pallab Mukherjee

Pallab Mukherjee
Partner
Membership number 063037



For Ektara
EK TARA

Manali Sinha

Trustee

Trustee

For Ektara
EK TARA

Kumud Agarwal

Trustee

Trustee

Place : Kolkata
Date : 18th September , 2021

Notes forming part of the financial statements as at 31.03.2021

1 Overview of the Trust's Operations

A registered Trust, Ek Tara began its journey in 2011 with the mission for providing high-quality holistic education to children and women of impoverished families to enable community transformation. As a part of its programme and projects, all beneficiaries, including those in the vocational training unit, have access to support programmes on health, hygiene, nutrition and skill building opportunities. Its aim is also to enable future generations of impoverished people to break out of the poverty enforced lack of education.

2 Accounting Policy

- 2.1 All grants are accounted on receipt and expenditure and liabilities are accounted / recognised on accrual basis. Grants / donations received towards the year end and not possible to be expended within the financial year, are treated as Advance donations and necessary applications as required under the Income Tax rules for deferment of expenditure to the next financial year are made by the Trust.
- 2.2 Grants / donations accepted / received towards implementation of various programmes for carrying out specific purposes are spent according to the direction of the donor agencies and unspent balances, if any, are dealt with in accordance with the instructions/arrangement with the donor agencies. Normally the donations are received to be spent within the financial years and so they are treated as income of the year when they are received, unless they are received at the year end and treated as "Advance donation".
- 2.3 Interest income is accounted on accrual basis.
- 2.4 Donations specifically received towards Corpus are added to the Trust fund and are separately disclosed.
- 2.5 Fixed assets are stated at cost of acquisition. Assets created out of a Project Grant are stated at cost of acquisition to the Trust. A Capital Fund is simultaneously created for the cost of asset created from Project Fund.
- 2.6 Depreciation – Depreciation on fixed assets are provided on written down value method at rates provided in the Income Tax Act, 1961. Depreciation on the Assets created out of Project funds are adjusted against the Capital Fund.
- 2.7 Disclosure and classification of expenditure
All expenditure incurred directly towards the charitable programmes of the Trust are disclosed as "Charitable Programme Expenses" and all other expenditure providing support to the programmes are disclosed under Administrative and Other expenses. All expenses are accounted for on accrual basis.
- 2.8 Employee benefits
Cost of short term employee benefits are recognised on accrual basis on the terms of the employment contract and other relevant compensation policies followed by the Trust. Leave is not accumulated and are allowed to be encashed within the financial year.

3 Notes

- 3.1 Ektara is a Charitable Trust registered under section 12AA of the Income Tax Act, 1961.
- 3.2 There are no contingent liability as on the date of the Balance Sheet as at 31.03.2021

3.3 Trust Fund

Particulars		Amount (₹) 31.03.2021	Amount (₹) 31.03.2020
(a) Corpus			
Balance as at beginning of year		1,00,000	-
Add: Corpus donations received		6,20,000	1,00,000
Balance as at close of year	A	7,20,000	1,00,000
(b) Trust Other Fund			
Balance as at beginning of year		1,12,33,120	1,12,33,120
Balance as at close of year	B	1,12,33,120	1,12,33,120
(c) Project Funds (amounts unspent at the year end)			
FCRA Funds		1427865	4,36,403
Non FCRA		72671	7,05,737
	C	15,00,536	11,42,140
(d) Specified Purpose Fund for expenditure u/s 11(2) **			
Balance at Beginning of the year		6,34,475	6,34,475
Transfer from General Fund		31,25,089	-
Balance as at close of year	D	37,59,564	6,34,475
(e) General Fund			
Balance as at beginning of year		1,44,13,118	52,14,017
Add: Excess of Income over Expenditure for the year		74,99,969	91,99,102
		2,19,13,087	1,44,13,118
Add: Amount unspent at the beginning of the year		11,42,140	-
Less: Amount unspent at the end of the year		15,00,536	-
Less: Unspent Project Fund Surplus transferred to Project Fund		-	-
Less: Transfer to Specified Purpose Fund u/s 11(2)		-	-
		31,25,089	-
	E	1,84,29,602	1,44,13,118
Total Trust Fund	A+B+C+D+E	3,56,42,822	2,75,22,853

3.4 Current Liabilities

Particulars	Amount (₹) 31.03.2021	Amount (₹) 31.03.2020
Liabilities for expenses		
Statutory dues payable	27,139	33,393
Audit fees Payable	75,794	86,312
Sundry Creditors	23,600	23,600
Caution Deposits on Education activities	4,37,304	52,562
Advance Donations - (Including donation received towards CSR Activities of ₹ 38,25,000/- P.Y. ₹ 25,00,000/-)*	5,74,800	5,74,800
Donation Refundable	57,15,250	25,00,000
Total	10,28,536	-
	78,82,423	32,70,667

* Current Liability includes Rs 57,15,250/- (PY Rs.25,00,00) advance donation received towards the end of the financial year and expenses will be incurred in the financial year 2021-22 and for which necessary application of the Income Tax Act, 1961 and applicable Rule has been made.



3.5 Fixed Assets

Assets Description	Rates	Written down value as at 1st April 2020	Additions during the year (more than 180 days)	Additions during the year (less than 180 days)	Disposal / Adjustment during the year	Total as at 31.3.2021	Depreciation for the year (Refer Note below)	Written down value as at March 31 2021
Sewing Machine	15%	8,813	-	63,616	-	72,429	6,093	66,336
Aqua guard	15%	3,824	-	-	-	3,824	574	3,250
Office Equipment	15%	38,257	-	31,713	-	69,970	8,117	61,853
Air Conditioners	15%	29,642	-	83,000	-	1,12,642	10,671	1,01,971
CCTV Camera	15%	28,104	-	1,50,456	-	1,78,560	15,500	1,63,060
Wall Fan	15%	19,624	2,00,063	3,200	-	2,22,887	33,193	1,89,694
Bicycle	15%	2,323	-	-	-	2,323	348	1,975
Cycle Van	15%	-	35,000	-	-	35,000	5,250	29,750
Micro oven	15%	-	18,396	-	-	18,396	2,759	15,637
Vehicles	15%	12,36,931	-	-	-	12,36,931	1,85,540	10,51,391
Mobile Phone	15%	-	89,996	-	-	89,996	13,499	76,497
Television	15%	-	-	1,23,500	-	1,23,500	9,263	1,14,237
Refrigerator	15%	-	-	24,200	-	24,200	1,815	22,385
Computers and Hardware	40%	6,38,927	-	5,06,640	-	11,45,567	3,56,899	7,88,668
Furnitures & Fixtures	10%	9,60,719	9,65,276	74,867	-	20,00,862	1,96,343	18,04,519
Fire Extinguisher	10%	29,036	-	-	-	29,036	2,904	26,132
		29,96,200	13,08,731	10,61,192	-	53,66,123	8,48,768	45,17,355

Note: Depreciation is provided on written down value method at rates as per the Income Tax Act 1961.

3.6 Loans & Advances

Particulars

	Amount (₹) 31.03.2021	Amount (₹) 31.03.2020
Security Deposits	49,402	47,600
Other Advances recoverable in cash or kind	87,233	2,91,776
School session fees paid in advance	-	4,48,800
Prepaid Expenses	41,300	20,650
Income tax Deducted at Source	1,16,716	1,34,448
Current account with Creative Ektara Foundation	5,55,803	5,78,925
Total	8,50,454	15,22,199

3.7 Cash and Bank Balance

Particulars

Cash in Hand

Balances with Scheduled Banks

	Amount (₹) 31.03.2021	Amount (₹) 31.03.2020
In Savings account	2,31,49,937	70,36,309
In Current account	65,91,234	76,54,726
In Term Deposits [refer note (a) below]	80,83,752	1,14,30,773
Add: Interest accrued	2,93,971	-
Total	3,81,57,436	2,62,75,122

(a) Term Deposits includes Rs.40,00,000/- earmarked for deferment of expenditure under section 11(2) in FY 2019-20 for which necessary application under Income Tax Act, 1961 and applicable Rule had been made.

3.8 Donations Received

	Amount (₹) 31.03.2021	Amount (₹) 31.03.2020
FCRA Donations -In cash	1,19,51,245	1,53,69,229
FCRA Donations -In kind	4,75,105	-
Non FCRA Donations *	1,70,04,598	1,44,98,955
Total	2,94,30,949	2,98,68,184
* Includes CSR Donations	64,89,605	18,01,632

Recognised at cost

3.9 Charitable Programme expenses of the years 2020-21 and 2019-20 include the following expenses, being directly relating to the Programmes undertaken.

	2020-21	2019-20
Salaries, Stipend and Trainee Allowances	46,11,851	68,48,168
Professionals/Consultant's charges	7,02,315	21,23,784
Repairs and Renovation	3,18,995	93,580
Printing & Stationery	82,477	1,45,099
Conveyance and car running expenses	36,182	2,39,054
Telephone & Internet charges	10,437	33,062
Electricity	-	99,120
Total	57,62,257	95,81,867

3.10 The Trust has complied with the provisions of the Foreign Contribution (Regulation) Act, (FCRA) 2010 and the Trust has a valid registration.

3.11 The Receipts and Payments account shows only figures of the current financial year as this is the first year of presentation of Receipts and Payments account

3.12 Figures of the previous year has been regrouped and /or reclassified to conform to current year grouping and classification.

In terms of our report of even date

For, Dipankar Nandi & Associates

Chartered Accountants

Firm Reg. No: 324207E

Pallab Mukherjee

Partner

Membership number 063037

Place : Kolkata

Date : 18th September , 2021

For Ektara

EK TARA

Naumata Suneika

Trustee

Trustee

For Ektara

EK TARA

Leena Agarwal

Trustee

Trustee

