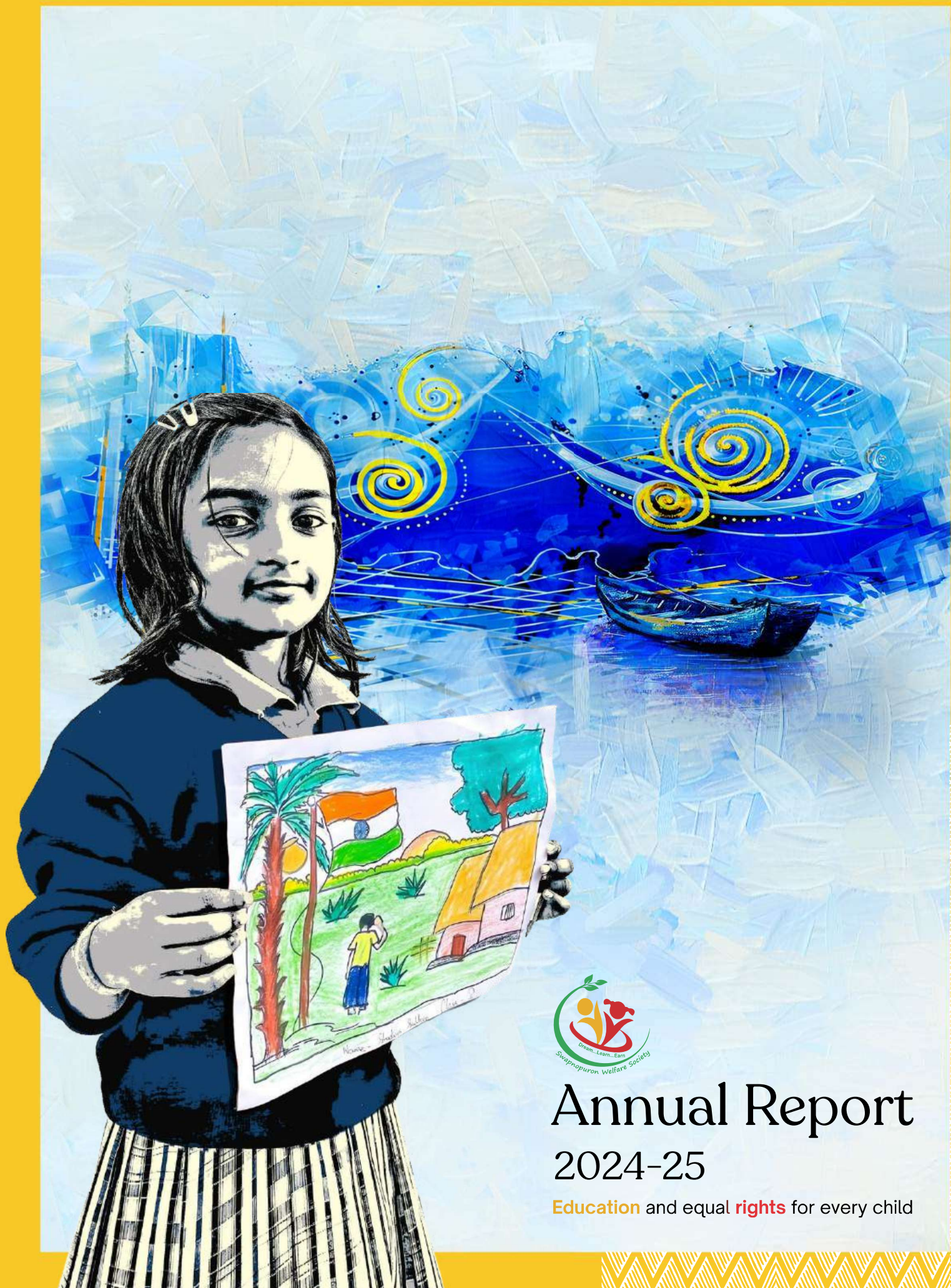




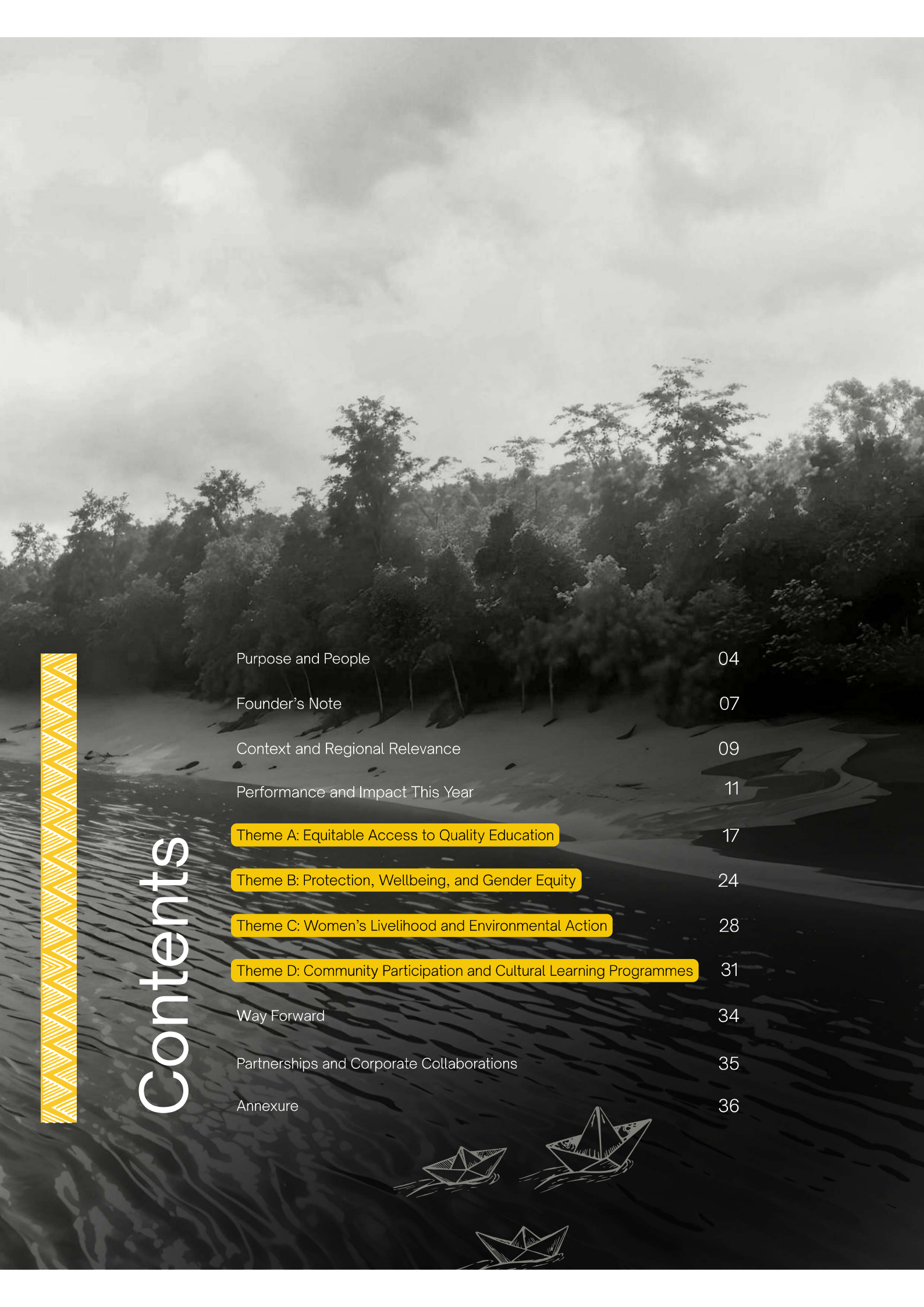
Annual Report

2024-25

Education and equal rights for every child

The Sundarbans: Resilience shaped by nature and community





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Purpose and People

This chapter outlines the purpose that drives our work, the people who lead and implement it, and the recognitions that reflect our journey.

Vision

Every child in rural India will realise their full potential and emerge victorious in life through equitable, community-driven education.

Our mission

KSWS aims to bridge the educational gap by empowering first-generation learners in the remotest parts of rural India, particularly the Sundarbans, through equal access to quality education. By enabling holistic learning outcomes, gender empowerment, and community development, we strive to create better futures, ensure equal opportunities, and drive meaningful societal change.





Our beliefs

At Swapnopuram, our work is anchored in a clear set of beliefs that shape every programme and interaction. These beliefs form the foundation of our long-term commitment to building inclusive, sustainable rural communities.

1. Child-centric curriculum

We believe that each child has unique potential. A dynamic, holistic curriculum helps unlock this potential. Our approach focuses on critical thinking, creativity, and adaptability—going beyond rote learning. We prioritise community-driven education that prepares first-generation learners to thrive.

2. Empowered educators

We believe teachers are the heart of any education system. We invest in their development, provide them with consistent support, and nurture their capacity to lead. Our teachers act as mentors, role models, and curriculum designers.

3. Vibrant community engagement

We believe in shared ownership. Change is sustainable only when communities—parents, panchayats, local leaders—actively participate. We build partnerships that promote gender equity, local leadership, and collaborative problem-solving.





Organisational structure and academic delivery model

Swapnopuron functions through a decentralised branch-based structure, with five academic centres across the Sundarbans. Each school is led by an academic coordinator and supported by trained educators. The central team ensures planning, training, child protection, and monitoring.

Our academic model is based on:

- Six-week learning units with standardised planning tools
- Integration of protection, STEM, and early childhood care
- Continuous performance tracking and parent engagement
- Peer-led teacher development and mentoring
- Local customisation with central curriculum alignment

All branches work within the framework of NEP 2020, NCF 2023, and SDG-linked thematic goals.

Governance, leadership and statutory overview

Swapnopuron is governed by a Board of Trustees and supported by an advisory and operational team. The leadership oversees planning, fundraising, compliance, and stakeholder relations. Organisational reviews are conducted quarterly, with regular project-level reporting.

We follow a transparent and accountable governance model guided by national standards for nonprofits and CSR implementation partners.

Refer Annexure 2: CSR compliance & governance. →

Members of the Board



Ms Malati Majumder
President



Ms Satarupa Majumder
Founder Secretary



Mr Prabal Roy
Vice-President



Dr Baby Roy
Treasurer



Dr Shibani Chakraborty
Executive Committee Member



Dr Navanita Lahiri
Executive Committee Member



Mrs Bhargavi Maity
Executive Committee Member



Mrs Monijinir Byapari
Executive Committee Member



Founder's Note

Satarupa Majumder

Founder & Secretary,
Swapnopuron Welfare Society



My heart overflows with appreciation and gratitude to the universe for choosing me to illuminate the children of Sundarbans with the radiant light of hope.

It was a simple dream: to ensure every child receives an equal opportunity in education. I've pursued this dream, guided by prayer and the belief that "even one seed, when planted, multiplies." Our team has tirelessly sown seeds of positivity and value for the 21st century.

The year 2024 was pivotal for Swapnopuron, marked by our strong determination to complete our main school building, boundary wall, fire system, and lift facilities - all crucial for school affiliation.

This coincided mystically with SETU 2, a philanthropic event curated by SVP Kolkata, which became a magical and blessed moment for Swapnopuron.

Showcasing our vision to 250 guests, SETU felt like a dream, providing the blessings needed to complete the school building, playground, kitchen, dining room, and teachers' quarters. Operating in a remote area, this was a vital opportunity for visibility, and I'm thrilled to report we are nearing completion. We also plan to expand our reach through fellowship programmes and school adoption.

We've made significant investments in robust infrastructure, creating a safer and improved learning environment with new buildings, boundary walls, gates, and utility areas. Beyond academics, we champion student health, mental well-being, and social support. Our programme cornerstones include continuous teacher professional development, nurturing student talent in academics, sports, and the arts, and active community engagement.



Significant achievements in 2024-2025 include the completed Rasoighar (kitchen), nearly finished boundary wall, and completed main school gate casting. The 2nd-floor roof casting is done, and the Extension Building and Admin Building are progressing well. We've a dedicated Healthcare Wing and acquired our first school bus. Students excelled academically, with 60 qualifying for the Science Olympiad and achieving notable ranks in the International GK Olympiad 2023. We're especially proud that children from across all five of our branches across the Sundarbans island participated in these Olympiads. We enriched learning through experiential activities, educational trips, literary engagement, and sports, including hosting an interschool chess championship. Mental health workshops, eye check-up camps, and women empowerment initiatives were also key community contributions.

Today, we are a renewed team of 80+ people. This significant increase in numbers has led to a profound cultural integration, and our organisation has grown immensely in its cultural fabric. I am blessed to have such a committed team; their tireless and relentless efforts and dedication have earned Swapnopuron prestigious awards and adulations, endorsing our vision, mission, and values.

All this has been possible because of the enormous and continuous support of our donors, our supporters, and our patrons. We are ever grateful to them.

Our Abacus programme has been successfully completed, providing valuable skills to 175 students from Class I to Class VII. We continue to prioritise teacher training through various sessions, focusing on professional development and innovative pedagogies. We are dedicated to ensuring a safe environment, especially by working to prevent child protest. We are also thrilled to announce the opening of our physiotherapy unit, the only such unit in the entire Hingalganj area, which has already provided services to over 200 children. Montessori 2025 will be a remarkable way forward, embracing all our brave children. Our ambitious vision includes the completion of all our school branches, reaching a total of 2000 children, and establishing residential facilities for all our students. Following this, the completion of CBSE affiliation remains a paramount goal. We look forward to achieving 2000 plus students across our schools.

As Daisaku Ikeda beautifully articulated, "Education is a process of stimulating and awakening people from the very core of their being, thereby enabling them to unlock and develop the power within them to create happiness. The source of that stimulation is the passionate dedication of teachers to their student's welfare."





Context and Regional Relevance

Swapnopuron began in 2020, during the pandemic and post-flood recovery in the Sundarbans. Initially focused on relief and rehabilitation, the team's commitment to vulnerable communities led local panchayat bodies to request a continued presence. This time, through education.

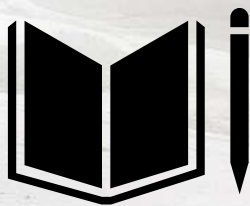
The urgency to restore hope, structure, and dignity became the driving force behind Swapnopuron's mission.

The Sundarbans

A UNESCO World Heritage Site, the Sundarbans is a large mangrove delta made up of islands, tidal rivers and creeks. The area is an ecologically rich yet a socio-economically marginalised region in India.

Living with risk and inequality

This area is rich in biodiversity but exposed to frequent climate risks. Resilience is woven into the lives of its people, but so is hardship. Every household carries stories of displacement, migration, and interrupted childhoods. In such settings, education becomes fragile. Many still lack steady access to health care, clean water and a decent livelihood.



Why education is stabilising here

In these fragile settings, a school offers more than academics. It provides safety, meals, emotional support, and routine which is critical to long-term learning outcomes.

Swapnopuron's schools have become protective, inclusive spaces that support retention, life skills, and equity-focused learning.





Urgent need for intervention

This region cannot wait. Without focused action, inequalities will deepen. Swapnopuron offers a local, sustained response. It is rooted in community, informed by data and aligned with the SDGs. The work is not only about teaching. It is about protecting, connecting and enabling people to thrive.

Communities most affected: Who needs our intervention urgently

Our interventions are strategically designed to address the specific vulnerabilities of key beneficiary groups, aligning directly with global development agendas and corporate social responsibility objectives.

Beneficiary group	Key challenges faced	Swapnopuron's intervention	Mapped programme(s)
Pre-primary and early learners	Weak foundational skills, neglect, seasonal migration, trauma, lack of early education, unstable home environments	Montessori and classroom-based learning, safe schooling, mid-day meals, retention support, mental health counselling, protection protocols	- Academic model and school ecosystem - Montessori and early learning - Branch progress snapshots - Child protection and student wellbeing - Mental health and counselling
Primary and middle school students	Disrupted schooling, dropouts	Classroom continuity, branch-level tracking, teacher training	- Academic model and school ecosystem - Branch progress snapshots - Mental health and counselling
High school students	Lack of career exposure, academic pressure, low mental health support	Counselling, career planning, exam support	- Mental health and counselling - School-community connect programme
Adolescent girls	Early marriage, menstrual taboos, exclusion from education and social isolation	Menstrual hygiene sessions, peer engagement, counselling and safety-linked retention	- Mental health and counselling - Women's livelihood and environmental action
Women in the community	Livelihood insecurity, social isolation, lack of leadership and role models	Leadership workshops, skill-building sessions, Women's Day-based goal setting	Women's livelihood and environmental action
Teachers and academic leaders	Lack of training, isolation in remote postings, limited pedagogical tools and support	Ongoing CPD, mentoring, leadership tracks and academic resource support	L&D – Building capacity of teachers and academic managers
Parents and caregivers	Low literacy, poor engagement with schooling, limited child rights awareness	Parent counselling, engagement formats, school-home communication platforms	Community participation and cultural learning
Community members	Minimal participation in development, cultural marginalisation, limited institutional trust	Inclusive cultural learning events, school-community collaboration, participatory governance	Community participation and cultural learning

Challenges

- 1 Commuting to schools for some teachers and students is a real challenge - they need to cross a river daily to reach school.
- 2 Roads leading to the schools are in poor condition.
- 3 During the monsoon, life in the Sundarbans becomes extremely challenging, especially for children.
- 4 Ensuring equitable access to quality education remains a key concern.



Performance and Impact This Year

April 2024 – March 2025

This year, our reach deepened across education, protection, mental health, livelihood, and community engagement. We responded to real-time needs across our branch locations—building continuity, restoring access, and delivering measurable impact.

Income and programme spending



4.26 Cr

Raised in total
(FY 2024-25)

Donations received ₹ 3.75 Cr

Income from educational activities ₹ 43.03 L

Other income (including training, interest, etc.) ₹ 8.48 L

These funds were utilised across programmes aligned with Schedule VII of the Companies Act, contributing directly to SDGs 3, 4, 5, 8, 11, and 16.





Impact alignment matrix: Schedule VII, SDG and other frameworks

Theme A: Equitable access to quality education

Programme	SDG Targets	Schedule VII Clause	Other Standards/Guides
Academic model and school ecosystem	SDG 4.1: Universal quality primary and secondary education SDG 1.4: Equal access to basic services	Education, including special education	NEP 2020 · UNESCO Education 2030 · UNCRC Article 28
Montessori and early learning	SDG 4.2: Early childhood care and pre-primary education SDG 2.1: Nutritional access through meals SDG 1.2: Poverty reduction through long-term learning outcomes	Early childhood education	ECCE Policy · NCF · UNCRC Article 6 & 18
Learning & development for educators	SDG 4.c: Supply of qualified teachers SDG 5.c: Inclusive teaching workforce	Teacher training and education promotion	NISHTHA · CBSE standards · UNESCO Global Teacher Targets

Theme B: Protection, wellbeing, and gender equity

Programme	SDG Targets	Schedule VII Clause	Other Standards/Guides
Child protection and student wellbeing	SDG 16.2: End all forms of violence against children SDG 6.2: Sanitation in schools SDG 1.5: Resilience building in vulnerable contexts	Child protection	POCSO Act · JJ Act · UNCRC Articles 19 & 34
Mental health and counselling	SDG 3.4: Promote mental health and wellbeing SDG 13.1: Building climate resilience for emotional wellbeing post-disasters	Preventive healthcare	WHO school mental health standards – National Mental Health Policy

Theme C: Women's livelihood and environmental action

Programme	SDG Targets	Schedule VII Clause	Other Standards/Guides
Craft studio – tailoring and apparel training	SDG 5.5: Full participation of women in economic life SDG 1.4: Access to productive resources SDG 8.5: Decent work for all SDG 13.3: Climate-conscious vocational skills	Promoting gender equality and women empowerment	PMKVY · UN Women's Empowerment Principles · ILO Skills Agenda
Jewellery production training	SDG 8.3: Promote job creation and entrepreneurship SDG 1.2: Poverty reduction through livelihoods	Livelihood enhancement and vocational training	Skill India · NRLM · ILO Decent Work Standards
Livelihood centre for women	SDG 8.5: Decent work and equal pay for women SDG 1.1: (eradicate extreme poverty)	Employment generation and rural development	DAY-NRLM · MoRD Guidelines · ILO Gender Equity at Work · The Women's Empowerment Principles (WEPs)

Theme D: Community participation and cultural learning programmes

Programme	SDG Targets	Schedule VII Clause	Other Standards/Guides
School–community connect programme	SDG 4.7: Education for sustainable development, human rights	Promotion of rural development and awareness	

Goals & Achievements

Goals:

Holistic and experiential learning:

 Prioritising child-led learning, hands-on exploration, and activity-based teaching. This includes interactive sessions and a focus on practical application of concepts.

Empowering underprivileged children

 Providing quality education and comprehensive support to marginalised children in the Sundarbans.

Robust infrastructure development

 Expanding and improving school facilities to enhance the learning environment and ensure safety for students and staff. This includes building construction, safety enhancements like boundary walls and gates, and improved utility areas like the kitchen.

Integrated well-being and support

 Student health, mental well-being, and social support through various initiatives and partnerships.

Teacher professional development

 Continuous investment in educators through training, retreats, and exposure to new teaching methodologies.

Nurturing talent and excellence

 Providing platforms for students to showcase their abilities in academics, sports, and creative arts, and recognising their achievements.

Community engagement and outreach

 Actively involving the community, addressing local needs, and raising awareness on critical social issues.



 Major achievements for 2024-2025

- | | | | |
|---|---|---|--|
| 1 | Main school, Hingaljanj, including playground, fire license, etc. completed | 5 | CBSE affiliation still in process |
| 2 | Kalitola branch partially completed | 6 | Fellowship programme for 2025-26 launched |
| 3 | Land for the hostel purchased | 7 | Nutrition feeding programme initiated across all five branches |
| 4 | Premises of main school purchased | 8 | Eco-system of quality English medium school built across the Delta of Sundarban - North 24 Pargana |

 Awards & recognition

- 1 **Shakti Prerna Samman for 2025** awarded to Satarupa Majumder, Founder & Secretary, Katakali Swapnopuron Welfare Society, Sundarban, by Kolkata Nivedita Shakti (A National Movement For Women).
- 2 Runner-Up in the Best NGO category at the **7th ICC Social Impact Awards 2025** by the Indian Chamber of Commerce (ICC) with knowledge partner Consultivo.
- 3 **12th World Women Leadership Congress and Awards** - East India Women's Leaders conferred to Satarupa Majumder by EILM-Kolkata.
- 4 Participation in the **3rd Edition of BCC&I Social Leadership Conclave and Awards 2024** with knowledge partner State of Swan.
- 5 **Outstanding Contributions to the Society** awarded to Satarupa Majumder by the Calcutta Chamber of Commerce & Calcutta Chamber of Commerce Ladies Forum on March 20th, 2024.
- 6 Appreciation Award from **Lions Club of Kolkata** Centennial Moksh Greater (Year 2024-2025, District 322B2) conferred to Lion Satarupa Majumder for community service.





Key programme outcomes and performance indicators



Theme A: Equitable access to quality education

Linked to SDG 4.1, 4.2, 4.c · Schedule VII: Education, teacher training

Swapnopuron's education model focused on academic consistency, early learning support, teacher development, and branch-level planning. Emphasis was placed on contextual lesson plans, STEM exposure, and retention support for first-generation learners.



Key outcomes and impact

- 95 new students enrolled
- 450 students supported through education sponsorship
- 177 students accessed STEM lab facilities
- 6 students achieved international Olympiad rankings
- 56 teachers trained in pedagogy and leadership
- NCF 2023-based contextual lesson planning introduced
- Expansion of main school: first floor and extension completed

For details, refer to

Theme A: Equitable access to quality education →



Theme B: Protection, wellbeing, and gender equity

Linked to SDG 3.4, 4.7, 5.6, 16.2 · Schedule VII: Preventive healthcare, child protection

Children's mental health, protection awareness, and emotional safety remained core priorities. We continued to offer structured counselling, adolescent group sessions, and family outreach to address rising vulnerabilities.



Key outcomes and impact

- 11,605 students reached through child protection activities (Govt. school children)
- 950+ students received regular counselling support
- 700 students engaged in protection workshops
- 60 parents participated in group counselling sessions
- 6 children diagnosed with special needs (ADHD, ASD, etc.)
- Phone overuse among children reduced to 8% in a sample of 100

For details, refer to

Theme B: Protection, wellbeing, and gender equity →

Theme C: Women's livelihood and environmental action

Linked to SDG 5.5, 8.5, 13.1 · Schedule VII: Livelihood enhancement, women empowerment

Through community-based training and production units, women and adolescent girls accessed skill-building, confidence-building, and income-generation pathways. Our Craft Studio and Livelihood Centre offered consistent training opportunities.



Key outcomes and impact

-  **200** women trained in tailoring under the Craft Studio
-  **60** trained in jewellery making
-  **30** trained in jewellery production
-  **1** fully operational livelihood centre established

*For details, refer to
Theme C: Women's livelihood and environmental action →*

Theme D: Community participation and cultural learning programmes

Linked to SDG 4.7, 5.5, 11.4 · Schedule VII: Rural development, gender equity, awareness

We built strong relationships with parents, panchayats, and community leaders. Events, group sessions, and outreach efforts strengthened collective ownership of education, protection, and wellbeing.



Key outcomes and impact

-  **25** donor and stakeholder visits conducted
-  **7** panchayat bodies actively engaged in school activities
-  **4** parent group counselling sessions held with 60 participants in each group
-  Women's Day workshops conducted on leadership and goal setting with more than **200** mothers
-  Community visits supported absentee tracking and re-enrolment

*For details, refer to
Theme D: Community participation
and cultural learning programmes →*





Theme A: Equitable Access to Quality Education

Linkage: SDG 4.1, 4.2, 4.c | Schedule VII:
Education, teacher training | UNESCO
Education 2030 Framework



Swapnopuron's learning ecosystem supports the journey of the last mile learners in the Sundarbans - from early years to adolescence. Our schools function as safe, inclusive spaces where children access structured academics, STEM learning, emotional support, and community-based care.

Each school balances rigour with adaptability. Our methods focus on learning continuity in a region challenged by migration, poverty, and exposure to climate risks. All content and pedagogy are designed in line with NEP 2020, NCF 2023, and aligned to SDG 4.



*For branch-wise performance data and observations, refer to
Annexure 6: Branch Progress Snapshots →*





Academic model and School ecosystem

Swapnopuron operates five academic branches including the main school, serving children from nursery to Class XI. The curriculum is mapped to foundational literacy and numeracy goals, with contextual lesson planning, regular assessment, and community inclusion as core principles.

Schools follow a six-week planning cycle, with monthly learning reviews and parent interactions. Teachers use progress books, formative and summative assessments, and low-cost teaching aids to adapt instruction.

A key development this year was the **expansion of infrastructure** at the main school—adding a new floor and additional classrooms to accommodate growing enrolment and improve the classroom environment.

Highlights

-  **911** students actively enrolled across 5 branches
-  Academic planning standardised through unit-based structures
-  STEM lab accessed by **177** students
-  **6** students secured international Olympiad ranks

March 2025 assessments showed performance improvements:

Pre-primary: **88%** | Primary: **78%** | Upper primary: **69%**





Montessori and Early Learning

Swapnopuron Shiksha Niketan promotes independence, creativity, and a love for learning through the child-centered Montessori approach, which emphasises hands-on exploration and respects natural development.

We follow a full Montessori approach across our pre-primary levels. Classrooms are equipped with sensorial materials, activity zones, and structured daily routines. Each child progresses at their own pace, with teachers recording observations and adapting plans accordingly.

The **Toy Library**, active in five locations, complements Montessori methods by offering hands-on learning tools for home-based play. Parents are oriented on using these kits to reinforce classroom concepts.

Toy libraries promote the importance of play in child development, providing opportunities for social interaction, problem-solving, and creativity.

We have toy libraries in four of our branches, where children are allowed play time for 30 minutes to explore.

Hence, playing with toys is very important for a child's emotional, social, cognitive, and motor skill development, which positively impact the behavioural aspects of their character. Play helps to manage challenges, giving way to creative and focused involvement, thus enhancing their learning graph.

Play has a therapeutic impact - promoting self confidence and trust, peer-bonding, empathy, motor skill development, etc. and facilitates a child's expression of feelings, channelising their energy. So every child enjoys play hours.

Weekly plans are prepared using Practical Life Activity (PLA) formats. Montessori facilitators attend refresher training programmes to maintain classroom quality and consistency.



Highlights

-  **100%** Montessori teacher presence maintained across branches
-  Toy library engagement reached **78%** in April 2025
-  Improvement in motor skills, focus, and verbal expression noted in pre-primary groups
-  Teachers regularly shared PLA videos and journals for review



Key highlights of the Montessori programme:

Teacher training on Montessori principles

- A highly enriching and transformative Montessori training programme was conducted for 10 teachers from various branches of our institution.
- The training was delivered in two intensive slots: First Slot from March 7th to March 21st, and the Second Slot from April 18th.
- Led by our trainers Vidya Shankar Chakravarty, Sonali Francis and Paranthaman Sir, the training provided deep knowledge of Montessori principles, conveying complex ideas with clarity, patience, and passion.
- The sessions focused on equipping teachers with the core Montessori philosophy, effective materials usage, and practical classroom strategies to enhance early childhood education.



Key aspects of the training included:

- Understanding the Montessori philosophy
- Role of the teacher
- Practical demonstrations & collaborative learning
- Prepared environment
- Respect for individual pace





Hands-on learning for students with montessori materials

The training introduced a wide range of Montessori materials used across subject areas, designed to facilitate learning abstract concepts through physical manipulation. As teachers gained expertise, these materials were actively integrated into the classrooms, directly benefitting the students.

- **Sensorial development:** Our students engaged with materials like the cylinder blocks (including knobbed and knobless cylinders) and geometrical solids (sphere, cube, cone, cylinder, prisms, pyramids, ovoid, ellipsoid).
Working with cylinder blocks, students enhanced visual and tactile skills, built geometric vocabulary, and developed focus, fine motor control, and independent learning.
- **Mathematics foundations:** Students utilised materials such as the Wooden Hierarchy Material and the Stamp Game.
Montessori tools like the Wooden Hierarchy Material, Stamp Game, and Red Rods helped students grasp abstract math concepts through hands-on experiences—teaching place value, operations, and length while building a strong sensory and conceptual foundation.
- **Geography and cultural understanding:** Students explored concepts using the Land and Water Forms and Asian Country Puzzle/Pin Maps.

Through tactile and visual tools like Land and Water Forms and Asian Puzzle Maps, students learnt key geographical concepts, country names, and landforms while developing vocabulary, observation, fine motor skills, and cultural awareness.

Outcome and Impact

Montessori training has empowered teachers and enriched student learning at Swapnopuron Shiksha Niketan. This child-centred approach promotes independent, engaging environments that support cognitive and holistic development, with confident teachers creating more impactful classrooms.



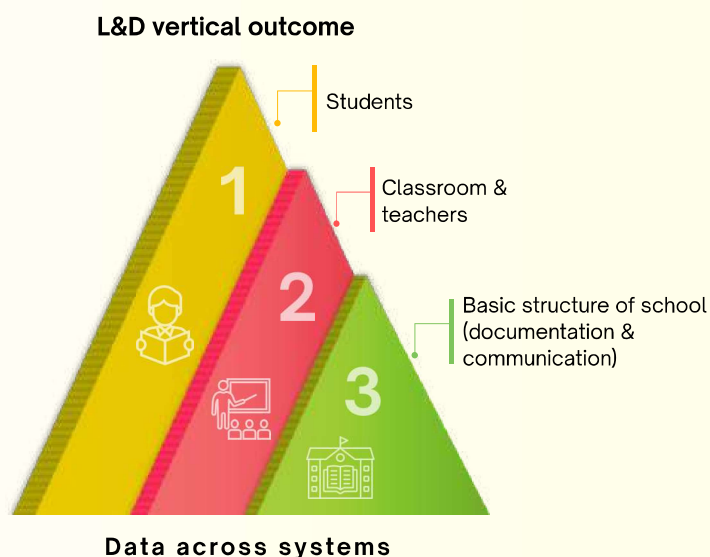


L&D - Building capacity of teachers and academic managers

Well-prepared teachers are the foundation of our education model. Our Learning and Development (L&D) framework offers structured support through refresher trainings, branch-level planning sessions, and ongoing mentoring.

All teachers followed a unified planning format, structured into six-week academic blocks. Peer observation was introduced to strengthen accountability and encourage collaborative improvement. The training also focused on the implementation of NCF 2023-aligned strategies.

Sessions on time management, student engagement, experiential teaching, and inclusion were prioritised this year. Teaching plans were reviewed weekly and feedback incorporated centrally.



Highlights

-  **56** teachers and academic staff received direct training
-  **5** day residential teacher retreat conducted
-  Peer observation circles and planning support rolled out
-  New formats aligned with NCF 2023 standardised across branches

Impact story

When Dibyendu joined Swapnopur, only 15 students attended the Chhoto Sahebkhali branch. Today, over 70 children attend regularly.

Dibyendu crosses rivers and walks across unpaved paths daily, but his commitment never falters. He teaches, mentors, and motivates students to believe in their future.

He has coached Olympiad participants, run STEM sessions, and engaged with parents to sustain enrolment. His leadership has made learning visible, respected, and valued in a remote, climate-vulnerable village.





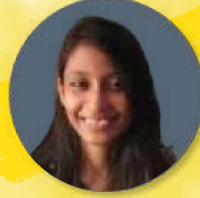
Learning & development team



Mr Manosij
Academic Manager/Principal
Main Hingalganj Branch,
Ganesh Mondal



Mr Kushal
Senior Programme Manager
Strategy Plans for
Programme & Partnerships



Ms Swastika
Programme Manager
Ghuni, Sahebkhal, Kalitala



Ms Sonali
Senior Programme Manager
Teacher Development (Over
all) Main Hingalganj Branch,
Ganesh Mondal

Co-ordinators (Full-time teachers)



Mr Rubel Ahmed
Grade 6 to 11, Main
Hingalganj Branch



Mr Sujay Sarkar
Bengali Foundational
Stage



Mr Tanmoy Paul
Ganesh Mondal Branch



Ms Manisha Das
Foundational Stage &
Montessori, Main
Hingalganj Branch



Mr Asish Gayen
Bengali Grade 3 to 10



Mr Dibyendu Mondal
Sahebkhal Branch



SWAPNOPURON SHIKSHA NIKETAN

A CBSE CURRICULUM-BASED ENGLISH MEDIUM SCHOOL

JORABOTTOLA, SOUTHBOLTALA, HINGALGANJ, NORTH 24 P.G.S PIN-742435





Theme B: Protection, Wellbeing, and Gender Equity

Linkage: SDG 3.4, 5.6, 5.c, 16.2 | Schedule VII: Health and family welfare, gender, child protection



In vulnerable regions like the Sundarbans, education cannot stand alone. Children face risks from poverty, neglect, unsafe environments, and climate disruptions. Girls and adolescents often face stigma, early marriage, or silence around menstrual and mental health.

At Swapnopur, protection and wellbeing are central to learning. We integrate structured safety awareness, counselling, and emotional literacy into the school calendar. We work with students, teachers, and families to build trust, respond to concerns, and create safe, caring environments for every child.





Child protection and Student wellbeing

All our schools implement child protection sessions through stories, games, and age-appropriate dialogue. Students learn to recognise unsafe situations, speak up, and understand their rights. Teachers use visual aids, classroom discussions, and roleplays to explain protection concepts.

Sessions on safe and unsafe touch, body awareness, and bullying are integrated into monthly plans. We also identify and support children facing neglect, irregular attendance, or learning disruptions.

We engage parents in group and individual sessions to increase awareness and improve response systems at home. Our teachers are trained to observe, document, and escalate concerns.

Highlights

-  **11,605** students reached through child protection programmes
-  **700+** students sensitised through group sessions
-  **6** children diagnosed with special needs (ADHD, ASD, speech or vision issues)
-  **55-60** parents received one-on-one counselling
-  **4** parent group sessions conducted with 60+ participants
-  Phone overuse in students reduced to 8% in a focused sample group
-  Increased number of teachers reporting early signs of distress or absenteeism





Mental health and Counselling

Adolescents and pre-teens often carry invisible emotional burdens—peer pressure, anxiety, isolation, or lack of support at home. Swapnopuron supports their mental health through regular counselling, group workshops, and school-wide awareness drives.

Our counsellors work directly with students through structured group sessions and confidential one-on-one conversations. Children can also request counselling anonymously. Common issues addressed include anger, sadness, trauma, early relationships, academic pressure, and family conflict.

Workshops are also held for teachers on recognising behavioural changes and supporting students in distress.

Highlights

-  **950+** students received counselling support
-  **10,602** adolescents engaged through wellbeing and awareness sessions
-  **100%** school branches hosted at least one mental health group session per term
-  Mindfulness, grounding, and emotional regulation exercises included in workshops
-  Mental health integrated into Women's Day programme and teacher L&D sessions

Our focus going forward

We aim to expand early screening for mental health needs. More teachers will be trained in child sensitivity and wellbeing first response. We also plan to strengthen referral systems with local healthcare providers and improve documentation of protection cases.





Menstrual hygiene and Dignity

SDG linkages

SDG 5.6 – Ensure universal access to menstrual and reproductive health



SDG 3.4 – Promote mental health and wellbeing



Schedule VII – Promoting health and gender awareness

Global alignment

-  UNICEF MHM Guidelines in Schools
-  UNFPA Adolescent and Youth Strategy
-  UN Women's Empowerment Principles

Menstrual hygiene is essential to girls' wellbeing, dignity, and continued access to education. At Swapnopuram, we integrate menstrual health sessions into our broader wellbeing and child protection framework. Our Menstrual Hygiene Programme combines education, awareness, and support as part of a wider initiative focused on child protection and mental well-being.

Workshops are conducted across schools, using visual aids and safe discussion spaces to normalise menstruation. A notable session at Ranibala Girls High School in December 2024 engaged students from Classes V to VIII in open, myth-busting conversations.

Girls learn what menstruation is, how to manage it safely, and how to care for their physical and emotional health. Discussions cover hygiene, diet, rest, exercise, and emotional changes.

Interactive materials and real-life examples help students connect with the content. Many girls speak openly about cramps, low energy, and the need for more support—showing growing confidence and trust.

To improve understanding and engagement, colourful posters are used to visually present the topics, making the information more accessible and appealing to the girls.

The programme encourages girls to take ownership of their health and recognise menstruation as a natural, healthy process—not a source of shame.

The programme stimulates open dialogue, as seen in the Ranibala workshop where girls shared experiences like menstrual cramps and low energy, reflecting a supportive space for discussing sensitive issues.

Impact

-  Increased participation and reduced absenteeism during menstruation
-  Girls report feeling informed, supported, and more confident
-  Teachers observed improved openness and emotional regulation



Theme C: Women's Livelihood and Environmental Action

Linkages

SDG 5.5: Ensure full participation and equal leadership of women in economic life



SDG 8.3: Promote productive employment, entrepreneurship, and access to financial services



SDG 8.5: Achieve equal pay and full, productive employment for all women and men



SDG 13.1: Strengthen resilience to climate-related hazards



Schedule VII: Livelihood enhancement, employment generation, skill-building, and gender equality

Global alignment



ILO Decent Work Agenda



UN Women's Empowerment Principles (WEPs)

Swapnopuron's livelihood programmes create economic opportunities for under-resourced women and adolescent girls, many of whom are the first in their families to receive training, speak publicly, or earn an income.

All sessions are designed to meet the principles of the ILO Decent Work Agenda—ensuring skill acquisition, safe working conditions, and income potential. We also draw from the UN Women's Empowerment Principles, focusing on agency, inclusion, and local leadership.

The training covers vocational and life skills, goal setting, and basic enterprise thinking, with a focus on sustainability through material reuse and local supply chains.



Craft studio – Tailoring and Apparel production unit

The tailoring programme trains women in stitching, machine operation, and product finishing. Sessions are delivered in a batch format, guided by local trainers and monitored for consistency. This aligns with ILO Indicator 8.5.2 on skill development and job-readiness.

The **Craft Studio** also serves as a production space for small orders such as uniforms and bags. Women can transition into freelance or community-based work after training.

Two exhibitions were held during the year, generating strong sales and community engagement. Local sales in February alone amounted to ₹2,990.

Women also developed skills in basic business practices, fabric handling, use of industrial machines, and safe workplace practices. A dedicated Craft Studio space was set up, and supervisory roles were introduced to promote leadership.

Highlights

-  **115+** women across three full batches between April 2024 and March 2025
-  **1** fully equipped Craft Studio operational
-  Women now contributing to production-based work or starting home services
-  Sessions include group sharing, time management, and leadership



Community jewellery production training

Women and adolescent girls are trained in handmade jewellery, beadwork, and design concepts. This initiative supports SDG 8.3 by promoting micro-entrepreneurship and creative self-employment, particularly among women with mobility restrictions.

Participants are guided through material handling, quality control, and packaging. Many had never handled craft tools before. The programme also promotes **confidence-building, intergenerational learning**, and **voice** in line with **WEP Principle 4**: Promote education and training for women.

Highlights

-  **60** women trained in foundational jewellery making
-  **30** trained in production-level finishing and design
-  Sessions improved self-esteem, fine motor skills, and social bonding
-  Participants co-designed a community showcase of their products

Livelihood centre for women

The Livelihood Centre is a dedicated space for follow-up support, batch reviews, and team-based production. It brings together women from different programme batches to share progress, work on group orders, and receive new training inputs.

Workshops on mindfulness, community leadership, and environmental awareness are regularly held here. The centre also acts as a platform to plan next steps such as forming SHGs or exploring small enterprise models.

The Livelihood Centre is not just a skills training unit. It is a platform for long-term empowerment.

We map our approach to the UN Women's Empowerment Principles (WEPs) because the programme goes beyond training. It builds women's agency, connects them to income, strengthens leadership, and promotes community voice.

Relevant alignment focusing on gender equity, skills, and community empowerment:

WEP Principle 4: Education and training for career advancement

The centre provides structured skill-building in tailoring and production. It also gives the exposure to digital tools, financial literacy, and market access.

WEP Principle 6: Community initiatives and advocacy

The centre empowers women to raise their voices. It does this through leadership workshops, campaigns like Women's Day events, and shared planning sessions. These activities help women lead small-scale collective action within their communities.

Highlights

-  **1** centre active since 2024
-  Over **100** women accessed the space for review and production
-  Women's Day 2025 event held here on goal setting, voice, and leadership
-  Many created personal "priority plans" for family wellbeing and financial independence

Pathways forward

We aim to introduce **financial literacy, digital access training**, and **climate-sensitive production models** in the coming year. Market linkage and SHG-based enterprise development will be a focus. Future training will continue to follow the **decent work and empowerment frameworks** outlined by the ILO and UN Women.



Theme D: Community Participation and Cultural Learning Programmes

Linkages

SDG 4.7: Education for sustainable development, human rights, and global citizenship



SDG 11.4: Strengthen efforts to protect and safeguard cultural heritage



SDG 17.17: Encourage effective community partnerships



Schedule VII: Promotion of education, awareness, art and culture

Schedule VII: Art and culture, education awareness

UNESCO Global Citizenship Education (GCED)

UNESCO Convention for the Safeguarding of Intangible Cultural Heritage

UNICEF Life Skills and Values Education Framework

UN SDG Indicator 4.7.1 on transformative education

Swapnopuron's work in the Sundarbans extends beyond school walls. Education becomes meaningful when families and communities are involved, when culture is valued, and when learning speaks the language of lived experience.

We recognise that cultural identity, local history, and community agency play a powerful role in shaping a child's development. Our programmes in this theme build school-community trust, celebrate local heritage, and create platforms for shared learning.

We align our efforts with the UNESCO Global Citizenship Education (GCED) framework, which promotes respect for diversity, responsible participation, and lifelong learning. We also draw on the UNESCO Convention on Intangible Cultural Heritage, ensuring children grow up with a sense of place, identity, and belonging.





School-community connect programme



The initiative is rooted in SDG 17.17, which promotes effective partnerships at the local level, and reflects UNICEF's family engagement models.

This programme creates structured spaces for engagement between parents, school staff, local leaders, and students. It supports retention, early warning systems for absenteeism, and collaborative problem-solving.

Through community visits, parent meetings, and group sessions, the programme helps families understand their role in education. Local panchayat bodies are also involved in school-level decisions and events.

Highlights

-  **25+** community and donor visits coordinated this year
-  **4** structured parent group sessions held with over 60 participants
-  **7** panchayat bodies actively involved in school events and progress review
-  Field visits conducted to trace dropouts and encourage re-enrolment
-  Feedback from parents used to improve classroom practices and routines



Learning and cultural awareness programme

This programme introduces students to local traditions, festivals, songs, storytelling, crafts, and history. Sessions are organised throughout the year to strengthen identity and intergenerational exchange.

The programme promotes SDG 11.4 by recognising and safeguarding the cultural identity of the Sundarbans. It also supports SDG 4.7, encouraging inclusive, values-based education and lifelong learning.

Each event is designed to build respect for diversity, promote collaboration, and reinforce emotional connection to one's roots - key elements of UNESCO's Education for Sustainable Development and Global Citizenship framework.

Highlights

-  Observance of national and local festivals (e.g., Independence Day, International Mother Language Day, Women's Day)
-  Folk song, storytelling, and art activities conducted across schools
-  Inter-school participation in essay, craft, and poetry sessions
-  School assemblies used as platforms to explore values, rights, and responsibilities
-  Cultural artefacts from students' families showcased at exhibitions

The academic year observed schools celebrate key events with enthusiasm and active participation. They included:

-  International Day of Women and Girls in Science (February 11), where students learn through experiments.
-  Children's Day in November, featured games, stalls and a generous ration donation from Rotary India Literacy Mission and the Annapurna Food Project; a vibrant Winter Carnival on December 21 was celebrated.
-  Kalitala School hosted colourful Deepavali celebrations in October, while Republic Day was observed across branches with flag hoisting.
-  The Annual Sports Day on January 30 showcased athletic events and a creative parade. February also saw engaging culinary events. "No Fire Cooking" and the "Culinary Carnival" where students and parents participated.





Way Forward

-  Completion of main school building, Kalitala
-  Completion of Choto Sahebkhali school building
-  Making the school kitchen & dining room in a running process
-  Providing meals to our children sponsored by Zomato Feeding India
-  Setting up computer laboratories in every school
-  Initiating school hostel to accommodate 500 children
-  Introducing abacus classes across our branches
-  Integrating storytelling, oral history, and values education into the classroom timetable
-  Involving more local artists, historians, and community elders in school-led sessions
-  Fulfilling the dream of education equity; initiating the process of creating an eco-system of adopting schools across Sundarbans and other remote areas for development and operations
-  Completion of 56,000-sq ft playground in main school
-  Completion of first floor of Paschim Khejuria School
-  Initiating breakfast across our branches
-  Completion of school library and laboratories
-  Rolling out rural India fellowship in our other 2 schools in Sundarbans
-  Accommodating 1200 students across our schools
-  Creating livelihood training centres across our branches
-  Making cultural learning a sustained part of schooling, not just an event-based activity





Partnerships and Corporate Collaborations

A mission often speaks of shared responsibility. Its success calls for a collaborative effort.

Collaboration with organisations

To consolidate its efforts in education and well-being, Swapnopuron has formed a number of significant alliances and business partnerships. Organisations like Mpower, Saturday Art Class, Teach for India, and Anubhav Positive Psychology Clinic are significant partners that have provided mental health support and carried interactive sessions. On the other hand, partnerships with organisations such as NIMAS (George Telegraph), SVP, and PET (Professional Education Teacher), has increased the access to vocational and skill-based learning. This has improved students' readiness for opportunities in the future.



TEACHFORINDIA



Collaboration with interns and student volunteers

Swapnopuron collaborated with a diverse group of interns and student volunteers from various educational institutions in 2024–2025.



An intern from Azim Premji University contributed by developing case studies on women and creating production datasheets.



Social work students from Vidyasagar School of Social Work supported classroom activities and community outreach through home visits, teaching, and computer sessions.



A group of Psychology students from MAKAUT, in association with George Group of Colleges, facilitated mental health awareness sessions during Child Safety Week in government schools.



Volunteers from DPS Megacity conducted storytelling sessions for pre-primary students.

TEACHFORINDIA

Teach For India fellows undertook school-based internships.

Collectively, these engagements enhanced educational delivery, mental health awareness, and community outreach across Swapnopuron's intervention areas.

CSR Compliance & Governance

Swapnopuron Welfare Society adheres to all statutory and regulatory requirements applicable to CSR implementing agencies in India.

Our governance framework ensures financial transparency, ethical programme delivery, and alignment with both donor and national standards. The table below provides an overview of our CSR compliance credentials and governance practices.

Compliance area	Details
Legal status	Registered under West Bengal Societies Registration Act, 1961
PAN	AACAK3810B
CSR-1 registration	Registered with MCA as eligible CSR implementing agency
CSR-1 registration number	S/IL/91212 of 2012-2013
80G certificate	Valid; enables 50% tax exemption for donors
12A certificate	Valid; income exempt under Income Tax Act
NGO Darpan (NITI Aayog) registration	Registered; WB/2016/0099092
Audited financial statements	Prepared and submitted annually by independent auditors
Utilisation Certificates (UCs)	Issued to CSR partners as per MoU terms and MCA format
Fund utilisation tracking	Maintained programme-wise and shared quarterly with partners
Board and advisory review	Quarterly reviews for governance, compliance, and strategic alignment
SDG and Schedule VII mapping	All programmes mapped and disclosed in annual report
Donor MoUs and reporting	Executed per project; includes activity plans, MIS, and impact formats





ESG Ambition and Status

Sustainability 1.0: Where do we stand

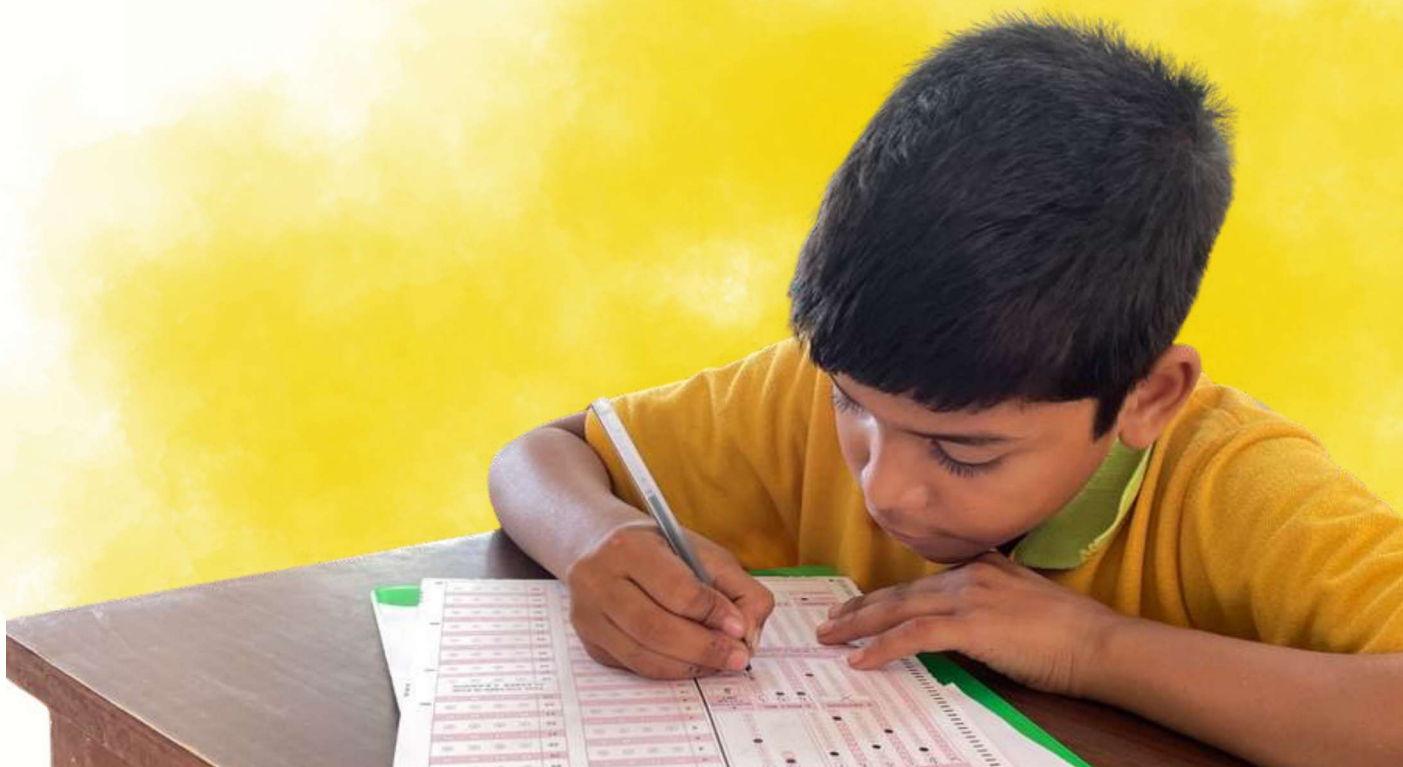
Sr. No.	Ambition	KPI	Target	Target date
A. Climate change				
01	Assessing GHG emissions arising from operations	Completed assessment	External assessment	31.03.2026
02	% of energy consumption from renewable energy sources	% of total energy consumed from renewable sources	50%	31.03.2028
03	Enhance carbon sequestration by implementing green projects	Number of trees planted in schools	1000 Trees	31.03.2027
B. Water stewardship				
01	Rainwater harvesting potential equal to twice the water consumed in operations	Ratio of rainwater harvesting potential created and net water consumed in operations	2	31.03.2029
C. Plastic waste management				
05	100% use of recyclable, reusable or compostable/bio-degradable materials in operations	% of recyclable, reusable or compostable/bio-degradable material utilised	75%	31.03.2030

Social performance: Human resources

Focus area	Sub-category	Unit	2024-25
Labour and employment	Labour and employment	Nos.	75
	Total female employees	Nos.	43
	%	%	57.33%
Training & development	Total employee training	Person days	To be reported from FY 2025-26
	Average hours per FTE (Full Time Equivalent)	Hours	
	Total amount spent on training & development	INR	
	Average amount per FTE	INR	
Workforce breakdown based on caste	Scheduled Caste/Scheduled Tribe	Nos.	03
	Other backward classes	Nos.	00
	Scheduled Caste/Scheduled Tribe in leadership positions	Nos.	02
	Other backward classes in leadership positions	Nos.	00



Focus area	Sub-category	Unit	2024-25
Freedom of association	No. of employees covered under collective bargaining process	Nos.	00
	Percentage to total employee strength	%	00
Employee turnover rate	Employee turnover rate	%	28%
	Voluntary employee turnover rate	%	28%
Employee well being	Employees covered by wellness survey	Nos.	00
	No. of employees who responded	Nos.	00
	Employee metrics-happiness (can communicate openly)	Nos.	00
	Employee metrics-stress (able to handle work-related stress)	Nos.	00
Parental leave	Male employees who availed paternity	Nos.	01
	Female employees who availed maternity benefits	Nos.	02
Code of conduct	Applicability to employees	%	100%
	Applicability to governing board	%	100%
	Access to whistleblower channel	%	00
	Refresher trainings conducted during the year	Nos.	02
Social security	% employees covered under social security	%	100%
	% employees covered under gratuity scheme	%	100%





Social performance: Education

Focus area	Sub-category	Unit	2024-25
Students, aspirations	Total number of students	Nos.	911
	Gross addition to students during the year	Nos.	138
	Dropout of students during the year	Nos.	32
	Total number of girl students	Nos.	441
	% of girl students to total	%	48.41%
	% of dropouts who are girls	%	1.3%
	Total number of students who are orphans	Nos.	01
	At-risk children	Nos.	291
			Single mother, Both parents migrant, children left with grand parent etc.
	Number of students who aspire to join a profession	Nos.	83
Parents and demography	Number of students who aspire to join civil services	Nos.	12
	Number of single parents who have admitted their children to SSN	Nos.	178
	Families who belong to BPL category	Nos.	Not Assessed
	Number of families whose earning members work menial jobs	Nos.	702

Governance: Governing body

Focus area	Description
Election process	Members of the governing body are elected in accordance with the provisions of the West Bengal Societies Registration Act, 1961. The nomination to the governing body is done based on a transparent process of election in which all members of the society participate. The names of those members who have accorded their consent to be considered for nomination together with their brief background and past experience in the social sector is circulated to all members eligible to vote at the AGM.
Evaluation of members of governing body	This process will be commenced during the current financial year

	Name	GB meetings	AGM
Attendance at governing body meetings in last 12 months and at 12th AGM	Malati Majumder	5 out of 5	Y
	Satarupa Majumder	5 out of 5	Y
	Prabal Roy	3 out of 5	Y
	Biswajit Saha (up to 1st Dec. 2024)	1 out of 2	N
	Dr. Shibani Chakraborty	4 out of 5	Y
	Dr. Navanita Lahiri (from 1st Dec. 2024)	4 out of 4	Y
	Dr. Baby Roy (from 1st Dec. 2024)	4 out of 4	Y
	Bhargavi Maity (from 1st Dec. 2024)	4 out of 4	Y
	Monijinir Byapari (from 1st Dec. 2024)	4 out of 4	Y

Experience in social sector, education or industry

Name of governing body member	Particulars of experience
Ms Malati Majumder	Was General Manager of CAMS for 15 years and, prior to that, AVP of Religare Asset Management Company. She has played a key role in improving governance systems in the organisation.
Ms Satarupa Majumder	She is the Founder, Secretary and Key Functionary of Swapnopuron and lives her passion of bringing affordable education to the children of Sundarbans. By qualification she is an M.Com from the University of Calcutta and was a teacher for 17 years before she commenced Swapnopuron.
Mr Prabal Roy	Started his journey as a core team member of M. L. Dalmiya and Co. After working relentlessly for 12 years, he started his own construction company. Finding his passion in construction, he has successfully completed over fifty housing projects. Apart from this, he is passionate about sports such as football and badminton. He is also associated with prestigious sporting clubs. He extends his support towards sports by sponsoring sports organizations and has played a prime role in establishing athletic clubs as well. He heads several athletic clubs and associations of Kolkata and West Bengal.
Dr. Shibani Chakraborty	Now retired, she is formerly the Child Development Protection Officer with the Department of Woman & Child Development, Government of West Bengal. She holds a doctorate in Food and Nutrition and has worked with organisations like the Ramakrishna Mission, CINI and CARE.
Dr. Navanita Lahiri	She is a Professor of English and Fulbright Scholar. She obtained her doctorate from IIT Roorkee in Culture Studies.
Dr. Baby Roy	Possessing rich and varied working experience of over 35 years in the field of Community Development & Women Empowerment (under various successful Ford Foundation/World Bank/UNDP aided projects), Institutional building, Micro planning and Training. The main functions include training and documentation in the area of Women and Child Development, coordination and monitoring of field level activities. Also involves liaisoning with the funding agencies. Preparation and customisation of field reports (MIS), statistical analysis and graphical presentation of data. Development of Business plan for Micro Enterprise and PPR (Public & Private Responsibilities). Specialised in the areas of field-based implementation of development projects by involving Community members and other Stakeholders, Partners and Community-led planning, Stakeholders analysis, networking and facilitation. By qualification, she holds a doctorate in the field of Anthropology and has spent her working life in the social sector.
Ms Bhargavi Maity	A senior leader in Programme Management in the Software Industry and Development Sector. She has extensive experience in Banking Software Industry with competency in Risk Management, Problem-Solving, Resource Management, Conflict Management and Vision Setting.
Ms Monijinjir Byapari	Over 25 years experience in the field of gender and child rights. A seasoned trainer and facilitator specialising in rights based approach, group dynamics, workplace harassment prevention and inclusive organisation culture, she is well versed in the areas of POCSO and POSH. She regularly advises institutions in the areas of safe and inclusive work environments. She holds a Masters degree in Sociology and Psychology and currently serves the Governing Body of the La Martiniere SEOMP Society and Katakhalī Swapnopuron Welfare Society.



Branch Progress Snapshots



Student attendance

Average attendance in February was recorded at 86%. Regular parent follow-ups, combined with effective engagement strategies, helped maintain consistent attendance across all grades. In March, 89% of students attended school. The rise in attendance during this period was mainly because of mid-term exam preparations. However, a few cases of seasonal illness were reported, especially in the pre-primary group. The month of April witnessed a drop in average attendance, standing at 85%, primarily due to early summer onset and occasional heatwave warnings. Community visits were conducted to engage absentee students.



Teacher attendance

The month of February recorded 98% of attendance among teachers. The training sessions led to full attendance among Montessori teachers. In March, 96% of teachers attended schools. One case of extended leave was recorded due to a family emergency - Mrs. Sohini Mondal (maternity leave). Substitutions were immediately arranged to avoid disruption. Attendance of teachers in April was reported to be 97%. Teachers demonstrated commendable dedication during exam duties and Summative Assessment planning sessions.



Enrollment

New enrollment of students in February stood at 42, while in March and April the figure dropped down to 30 and 22, respectively. At the end of April, total active enrollment was calculated at 862. Parent rapport and parental engagement remained the key drivers for this rise. The focus remains on onboarding children from underserved families, particularly those from ST communities.



Summative assessment

During the March Summative Assessment, students across all levels showed encouraging performance. Pre-primary students averaged 88%, primary 78%, and upper primary 69%. Focused lesson planning contributed to noticeable improvements in English, Maths, and EVS.



Toy library (Hingalganj, Kalitala, Sahebkhali, Ganesh Mondal, Ghuni)

In February, 68% of students accessed the library weekly, with a peak usage of 64% recorded in March. By April, utilisation rose to 78%, indicating growing interest and consistent use of the resource for early childhood learning and play.



Montessori training

A two-day refresher training on Practical Life Activities was held in the month of February that witnessed 100% participation of pre-primary teachers. March-April saw weekly peer-observation rounds and feedback. A five-day refresher training on Practical Life Activities was also held during this period.

Summary & highlights



Attendance levels have remained consistent and commendable across all stakeholders.



Academic rigour balanced with creative and play-based methods is showing positive outcomes.



Enrollment continues on an upward trend with strong community ties.



Focus for the next quarter: infrastructure updates, summer wellness initiatives, and parent engagement.



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KATAKHALI SWAPNOPURON WELFARE SOCIETY

Opinion

We have audited the financial statements of KATAKHALI SWAPNOPURON WELFARE SOCIETY ("Society"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Income and Expenditure and Receipts and Payments Account for the year then ended.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at March 31, 2025, 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 Society 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 and results of operations of the Society 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 Society'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 Society 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.

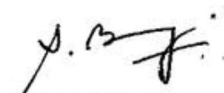


Auditor's Responsibilities for the Audit of the Financial Statements

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.

Date: July 12, 2025
Place: Kolkata

For Soumya Dutta & Associates
Chartered Accountants
(FRN 322220E)


Swagato Banerjee
Partner
(Membership No. 055551)



UDIN - 25055551BMKMNM6972

KATAKHALI SWAPNOPURON WELFARE SOCIETY

BALANCE SHEET AS AT 31ST MARCH, 2025

		AS AT 31.03.2025		AS AT 31.03.2024	
	SCH	INR	INR	INR	INR
SOURCES OF FUNDS					
FUND ACCOUNTS					
Restricted Funds	02	1,72,93,510.00		98,63,268.76	
General Funds	03	<u>2,03,63,802.74</u>	3,76,57,312.74	<u>1,55,31,047.68</u>	2,53,94,316.44
BORROWING					
	04		11,03,525.00		2,00,000.00
CURRENT LIABILITIES & PROVISIONS					
Sundry Creditors	05	57,68,083.22		18,08,529.00	
Other Liabilities	05	13,72,130.82		12,61,536.00	
Provisions	05	<u>92,466.50</u>	72,32,680.54	<u>89,000.00</u>	31,59,065.00
			<u>4,59,93,518.28</u>		<u>2,87,53,381.44</u>
APPLICATION OF FUNDS					
PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS					
Property, Plant & Equipment	06	2,54,68,329.22		1,64,18,764.22	
Capital Work-in-Progress	07	<u>1,75,74,995.00</u>	4,30,43,324.22	<u>96,72,715.00</u>	2,60,91,479.22
INVESTMENTS					
CURRENT ASSETS, LOANS & ADVANCES					
Fees and related receivables	08	8,97,707.00		2,31,595.00	
Cash and Cash Equivalents	09	17,76,262.99		21,94,515.22	
Short-term Loans & Advances	10	1,72,271.07		1,64,542.00	
Other Current Assets	11	<u>1,03,953.00</u>	29,50,194.06	<u>71,250.00</u>	26,61,902.22
			<u>4,59,93,518.28</u>		<u>2,87,53,381.44</u>
Significant Accounting Policies	01		-		
Notes to the Accounts	19				

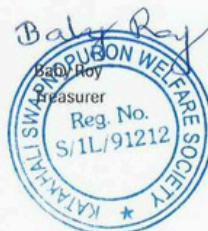
The notes referred to above form an integral part of the financial statements

In terms of our Report of even date attached
for Soumya Dutta & Associates
Chartered Accountants
(Firm Registration No. 322220E)

Swagato Banerjee
(Partner)
Membership No. 055551
UDIN: 25055551BMKMN6972



for and on behalf of the Governing Body of
Katakhal Swapnopuron Welfare Society



Date: 12th July, 2025
Place: Kolkata

KATAKHALI SWAPNOPURON WELFARE SOCIETY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

		YE 31.03.2025	YE 31.03.2024
	SCH	INR	INR
Income			
Donations received during the year	12	4,09,26,683.33	2,64,59,053.50
Grants /Grant-in-aid		-	1,20,000.00
Income from Educational Activities	13	43,02,830.00	25,53,764.00
Other Income	14	8,47,939.00	4,95,766.00
Total	A	4,60,77,452.33	2,96,28,593.50
Expenditure			
Employee Benefit Expenses	15	1,24,03,940.32	88,28,307.00
Consulting & Honoraria		12,67,170.00	18,34,405.00
Lease & Rental charges		4,10,390.00	4,79,174.00
Other Program Expenses	16	15,66,281.00	34,55,374.24
Administrative & Other Expenses	17	45,38,895.71	21,54,036.57
Other Education Programme Expenses	18	1,10,36,640.00	69,74,669.24
Depreciation and Amortisation	06	25,91,139.00	20,00,244.00
Total	B	3,38,14,456.03	2,57,26,210.05
Surplus /(Deficit) for the year before taxes	A-B	1,22,62,996.30	39,02,373.45
Provision for current & deferred taxes			
Surplus/(Deficit) for the year after taxes		1,22,62,996.30	39,02,373.45
Amount appropriated towards			
- Restricted Funds (Building)		-1,42,07,969.00	-53,00,000.00
- Other Restricted Funds		-38,67,230.00	-5,80,353.76
Surplus/(Deficit) for the year- transferred to General Funds		-58,12,202.70	-19,77,980.31
Significant Accounting Policies	01		
Notes to the Accounts	19		

The notes referred to above form an integral part of the financial statements

In terms of our Report of even date attached
for Soumya Dutta & Associates
Chartered Accountants
(Firm Registration No. 3222205)

for and on behalf of the Governing Body of
Katakhal Swapnopuron Welfare Society

Swagato Banerjee
(Partner)

Membership No. 055551
UDIN: 25055551BMKMN6912

Baby Roy
Treasurer

Satishpa Majumdar
Secretary

Date: 12th July, 2025
Place: Kolkata

KATAKHALI SWAPNOPURON WELFARE SOCIETY

RECEIPT AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS		PAYMENTS	
Particulars	Year ended	Particulars	Year ended
	31.03.2025		31.03.2024
Opening Balance of Cash & Cash Equivalents	21,94,515	Capital Work-in-Progress	1,14,28,665
Donations received through banking channels	3,75,04,782	Property Plant & equipment Acquired	37,45,619
Grants-in-aid	-	Employee Benefit Expenses	1,21,07,703
Income from Educational Activities	36,36,718	Consulting & Honoraria	10,15,515
Other Income	8,38,596	Lease & Rental charges	3,60,606
Borrowing	9,03,525	Other Program Expenses	14,21,061
		Administrative & Other Expenses	44,18,021
		Other Education Programme Expenses	87,24,123
		Staff Advance	45,990
		Deposits	34,570
		Closing Balance of Cash & Cash equivalents	17,76,263
TOTAL	4,50,78,136	TOTAL	3,03,39,009

In terms of our Report of even date attached
for Soumya Dutta & Associates
Chartered Accountants

(Firm Registration No. 322220E)

S. Swagato Banerjee
Swagato Banerjee
(Partner)

Membership No. 055551

UDIN: 25055551BMKMMN6972

Date: 12th July, 2025

Place: Kolkata

for and on behalf of the Governing Body of
Katakhal Swapnopuron Welfare Society



SCHEDULES AND NOTES FORMING PART OF THE ACCOUNTS

	As at 31.03.2025 (INR)	As at 31.03.2024 (INR)
SCHEDULE 02: RESTRICTED FUNDS		
<i>Corpus fund (A)</i>	-	-
<i>Building Fund (B)</i>		
Opening Balance	96,72,715.00	1,70,48,081.00
Add: Addition during the year- from Income & Expenditure A/c	1,42,07,969.00	53,00,000.00
	2,38,80,684.00	2,23,48,081.00
Less: Transfer out/Adjustments during the year	66,26,597.00	1,26,75,366.00
Closing Balance	1,72,54,087.00	96,72,715.00
<i>Other Restricted Fund (C)</i>		
Opening Balance	1,90,553.76	-
Add: Addition during the year- from Income & Expenditure A/c	38,67,230.00	28,68,210.00
	40,57,783.76	28,68,210.00
Less: Transfer out/Adjustments during the year	40,18,360.76	26,77,656.24
Closing Balance	39,423.00	1,90,553.76
Total Restricted Fund (A)+(B)+(C)	1,72,93,510.00	98,63,268.76
SCHEDULE 03: GENERAL FUNDS		
Opening Balance	1,55,31,047.68	44,43,861.99
Add: Surplus/(Deficit) for the year	-58,12,202.70	-19,77,980.31
	97,18,844.98	24,65,881.68
Add: Transfer to/adjustments during the year	1,06,44,957.76	1,30,65,166.00
Closing Balance	2,03,63,802.74	1,55,31,047.68
SCHEDULE 04: BORROWING		
<i>Secured Borrowing from Banks and financial institutions (A)</i>	-	-
<i>Unsecured Borrowing from Unrelated Parties (B)</i>		
<i>Unsecured Borrowings from Related Parties (C)</i>		
Opening Balance	2,00,000.00	2,00,000.00
Add: Borrowing during the year	14,08,115.00	-
	16,08,115.00	2,00,000.00
Less: Repayment during the year	5,04,590.00	-
	11,03,525.00	2,00,000.00
Add: Transfers/adjustments during the year	-	-
Closing Balance	11,03,525.00	2,00,000.00
Total (A)+(B)+(C)	11,03,525.00	2,00,000.00



	As at 31.03.2025 (INR)	As at 31.03.2024 (INR)
SCHEDULE 05: CURRENT LIABILITIES & PROVISIONS		
<i>Sundry Creditors (A)</i>		
- total outstanding dues of micro and small enterprises	-	-
- total outstanding dues of creditors other than micro and small enterprises	57,68,083.22	18,08,529.00
	<u>57,68,083.22</u>	<u>18,08,529.00</u>
<i>Other Current Liabilities (B)</i>		
	<u>13,72,130.82</u>	<u>12,61,536.00</u>
<i>Provisions (C)</i>		
	<u>92,466.50</u>	<u>89,000.00</u>
Total (A)+(B)+(C)	<u><u>72,32,680.54</u></u>	<u><u>31,59,065.00</u></u>



SCHEDULE 06: PROPERTY PLANT & EQUIPMENT

INR

DESCRIPTION OF ASSET	RATE OF DEPRECIATION (%)	AS AT 01.04.2024	ADDITIONS/ADJUSTMENTS DURING THE YEAR	SALE/DISPOSAL/ WRITE OFF DURING THE YEAR	DEPRECIATION FOR THE YEAR	AS AT 31.03.2025
BUILDING-MAIN SCHOOL	10%	87,92,662.00	66,31,327.00		12,10,832.00	1,42,13,157.00
BUILDING-CHOTO SAHEBKHALI	10%	1,91,824.00			19,182.00	1,72,642.00
BUILDING-POSCHIM KHEJURBERIA	10%	16,41,794.00			1,64,179.00	14,77,615.00
BUILDING-KALITALA	10%	18,94,850.00			1,89,485.00	17,05,365.00
BUILDING-VOCATIONAL TRAINING CENTRE	10%	13,07,281.00			1,30,728.00	11,76,553.00
HOSTEL LAND	0%		17,88,554.00		-	17,88,554.00
VEHICLES	15%		18,84,203.00		1,41,315.00	17,42,888.00
COMPUTERS, LAPTOPS	40%	3,66,157.22	1,22,389.00		1,95,419.00	2,93,127.22
FURNITURE & FIXTURES	10%	8,37,616.00	62,400.00		86,882.00	8,13,134.00
PLAY EQUIPMENT	15%	1,13,216.00			16,982.00	96,234.00
PLANT & EQUIPMENT	15%	-	9,56,887.00		1,04,500.00	8,52,387.00
OFFICE EQUIPMENT	15%	4,38,442.00	1,94,944.00		93,292.00	5,40,094.00
STEM LABORATORY	15%	3,82,500.00			57,375.00	3,25,125.00
BOOKS	40%	1,09,248.00			43,699.00	65,549.00
RO AND WATER FILTRATION PLANT	40%	3,41,133.00			1,36,453.00	2,04,680.00
SOFTWARE	40%	2,041.00			816.00	1,225.00
TOTAL		1,64,18,764.22	1,16,40,704.00	-	25,91,139.00	2,54,68,329.22
PREVIOUS YEAR		1,64,50,226.00	24,69,361.22	5,00,579.00	20,00,244.00	1,64,18,764.22



SCHEDULE 07: CAPITAL WORK-IN-PROGRESS

INR

DESCRIPTION OF ASSET	LOCATION	AS AT 01.04.2024	ADDITIONS DURING THE YEAR	CAPITALISATION DURING THE YEAR	AS AT 31.03.2025
MAIN SCHOOL BUILDING (1ST FLOOR)	JORA BOTTOLA	66,26,597	-	66,26,597	-
MAIN BUILDING EXTENSION	JORA BOTTOLA	29,53,238	19,76,862	-	49,30,100
NEW ADMIN BUILDING	JORA BOTTOLA	61,730	20,19,934	-	20,81,664
KALITALA SCHOOL BUILDING	KALITALA	31,150	3,66,684	-	3,97,834
BOUNDARY WALL	JORA BOTTOLA	-	27,38,982	-	27,38,982
POSCHIM KHEJURBERIA SCHOOL BUILDING	P. KHEJURBERIA	-	1,39,263	-	1,39,263
GHUNI SCHOOL BUILDING	GHUNI	-	8,65,379	-	8,65,379
NEW ADMIN BUILDING (1ST FLOOR)	JORA BOTTOLA	-	28,22,009	-	28,22,009
SCHOOL PLAYGROUND	JORA BOTTOLA	-	12,63,530	-	12,63,530
MAIN SCHOOL BUILDING (2ND FLOOR)	JORA BOTTOLA	-	23,36,234	-	23,36,234
		96,72,715	1,45,28,877	66,26,597	1,75,74,995
PREVIOUS YEAR		46,81,969	64,43,281	14,52,535	96,72,715



SCHEDULES AND NOTES FORMING PART OF THE ACCOUNTS

	As at 31.03.2025 (INR)	As at 31.03.2024 (INR)
SCHEDULE 08: FEES AND RELATED RECEIVABLES		
Tuition Fees	5,72,182.00	1,31,000.00
Admission/Re-Admission Fees	-	-
Hostel Fees	-	-
Other receivables related to Fees	3,25,525.00	1,00,595.00
	<u>8,97,707.00</u>	<u>2,31,595.00</u>

SCHEDULE 09: CASH AND CASH EQUIVALENTS		
Cash-in-hand (as certified)	1,81,227.00	1,56,496.00
Cash at bank	15,95,035.99	20,38,019.22
Cash at bank in Deposit accounts	-	-
	<u>17,76,262.99</u>	<u>21,94,515.22</u>

SCHEDULE 10: SHORT TERM LOANS & ADVANCES		
Staff Advances (Nett of INR 1,500 written off and INR 36,761 provisioned against doubtful debts)	1,56,271.07	1,48,542.00
Other advances recoverable in cash or kind	16,000.00	16,000.00
	<u>1,72,271.07</u>	<u>1,64,542.00</u>

SCHEDULE 11: OTHER CURRENT ASSETS		
Security Deposit-WBSEDCL	34,570.00	-
TCS & TDS Receivable	17,820.00	2,500.00
Other Current Assets (Nett of Provision for Doubtful Debts for the current year of INR 17,187)	51,563.00	68,750.00
	<u>1,03,953.00</u>	<u>71,250.00</u>



SCHEDULES AND NOTES FORMING PART OF THE ACCOUNTS

	YE 31.03.2025 (INR)	YE 31.03.2024 (INR)
SCHEDULE 12: DONATIONS RECEIVED DURING THE YEAR		
Restricted (Building) in cash	1,42,07,969.00	53,00,000.00
Restricted (Others) in cash	38,67,230.00	28,68,210.00
Unrestricted in cash	1,94,29,583.05	1,76,37,460.50
Donations in Kind	34,21,901.28	6,53,383.00
	<u>4,09,26,683.33</u>	<u>2,64,59,053.50</u>

SCHEDULE 13: INCOME FROM EDUCATIONAL ACTIVITIES

Admission and Tuition Fees	26,56,230.00	17,52,659.00
Transportation charges	16,46,600.00	8,01,105.00
	<u>43,02,830.00</u>	<u>25,53,764.00</u>

SCHEDULE 14: OTHER INCOME

Interest from Banking accounts	17,400.00	27,174.00
Interest on Income Tax Refund	100.00	-
Exhibition	1,58,694.00	-
Livelihood Projects	65,200.00	
Miscellaneous income	5,97,202.00	87,403.00
Liabilities no longer required written back	9,343.00	3,81,189.00
	<u>8,47,939.00</u>	<u>4,95,766.00</u>

SCHEDULE 15: EMPLOYEE BENEFIT EXPENSES

Salaries and Wages	1,06,91,669.32	82,39,071.00
ESIC Contribution	1,85,472.00	4,808.00
Provident Fund Contribution	4,70,117.00	33,436.00
Gratuity	1,58,906.00	2,00,782.00
Bonus & Ex-Gratia	-	20,020.00
Staff Welfare	3,79,014.00	
Residential Quarters	5,18,762.00	3,30,190.00
	<u>1,24,03,940.32</u>	<u>88,28,307.00</u>

SCHEDULE 16: OTHER PROGRAM EXPENSES

Community Tubewell	12,000.00	9,34,059.00
Pisciculture	-	24,550.00
Child Protection Workshop	2,050.00	-
Rakhi Campaign	32,043.00	1,06,017.00
Clothes Distribution & Exhibition	9,67,754.00	1,85,799.00
Kitchen & Culinary training	-	11,17,156.00
Skill India	-	10,87,793.24
Livelihood Projects	5,31,764.00	
Other Program Expenses	20,670.00	-
	<u>15,66,281.00</u>	<u>34,55,374.24</u>



SCHEDULES AND NOTES FORMING PART OF THE ACCOUNTS

	YE 31.03.2025 (INR)	YE 31.03.2024 (INR)
SCHEDULE 17: ADMINISTRATIVE & OTHER EXPENSES		
Conveyance, Travel & Transportation	10,32,417.95	3,16,972.00
Courier & Postage	18,420.00	13,153.00
Food expenses	13,805.00	134.00
Legal Expenses	36,000.00	2,198.00
Meeting expenses	-	1,117.00
Repairs & Maintenance	7,24,683.00	29,496.00
Printing & Stationery	3,41,621.00	2,28,735.00
Training Programme Expenses	-	3,060.00
Bank charges	8,285.18	14,075.74
Accounting Charges	20,000.00	85,148.00
AGM Expenses	1,45,870.00	91,195.00
Audit Fees	6,800.00	22,700.00
Brokerage Charges	-	20,000.00
Electricity Expenses	2,02,236.00	-
Fuel expenses	1,62,441.10	2,73,081.00
Office expenses	1,19,253.00	1,69,515.00
Professions Tax	12,005.00	27,623.00
Service charges	45,127.58	1,30,518.83
Telephone & Internet	23,120.00	-
Other Expenses	4,83,695.90	97,662.00
Staff Advance written Off	1,500.00	-
Provision for Doubtful Debts	53,948.00	-
Advertisement & Promotion	3,29,790.00	3,67,627.00
Fund Raising	7,08,127.00	2,26,026.00
Internship	49,750.00	34,000.00
	<u>45,38,895.71</u>	<u>21,54,036.57</u>

SCHEDULE 18: OTHER EDUCATION PROGRAMME EXPENSES

School Administrative Expenses	3,59,440.00	13,43,806.00
Co-curricular and Special Days	5,63,403.00	4,27,227.00
Education Kit and Materials	38,64,568.00	23,44,479.00
Student Transportation charges	29,41,881.00	21,45,243.00
Student Welfare Expenses	14,298.00	-
Sports Promotion	12,91,000.00	-
Pedagogy & Curriculum Development	5,47,962.00	-
Capacity Building expenses	14,54,088.00	7,13,914.24
	<u>1,10,36,640.00</u>	<u>69,74,669.24</u>



SCHEDULES AND NOTES FORMING PART OF THE ACCOUNTS

SCHEDULE 19: NOTES TO THE ACCOUNTS

19.1 There were no contingent liabilities as at the Balance Sheet date that had not been recognised in the financial statements.

19.2 Estimated amount of contracts remaining to be executed on capital account and not provided for could not be ascertained. The Society has numerous constructions in progress and, in some cases, approvals/sanctions for the construction plan are awaited, as a result of which the capital commitment could not be estimated.

19.3 Employee Benefit Plans

a. Defined Contribution Plans

Total contribution made by the Society during the year towards defined plans under the Employees Provident Fund & Miscellaneous Provisions Act, 1952 and the Employees State Insurance Act, 1948 is INR 6,55,589/- (Previous Year: INR 38,244/-)

b. Defined Benefit Plan- Gratuity

The Society has an funded obligation towards payment of gratuity, under the Payment of Gratuity Act, 1972, which has been determined based on a valuation performed by independent actuaries. The obligation as at 31st March 2025 has been determined using the Projected Unit Credit Method and represents the present value of Defined Benefit Obligation under the said statute. The valuation has been undertaken based on the parameters and measurements suggested under Accounting Standard 15 (revised 2005) issued by the Institute of Chartered Accountants of India.



The assumptions based upon which the valuation has been undertaken are as follows:

	YE 31.03.2025	YE 31.03.2024
Date of valuation	31st March, 2025	31st March, 2024
Discount Rate	6.70% per annum	7.21% per annum
Salary Escalation Rate	7.00% per annum	6.00% per annum
Attrition Rate	18.00% per annum (age up to 30 years), 5.00% per annum (age 31 to 44 years) and 3.00% (age 45 years and above)	3.00% per annum
Retirement Age	60 years	60 years
Mortality rate	Indian Assured Lives Mortality (2012-14) Ultimate	Indian Assured Lives Mortality (2012-14) Ultimate

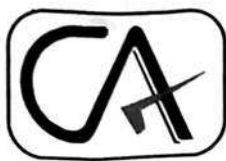
Reconciliation of amounts recognised in the Balance Sheet

	As at	
	31.03.2025	31.03.2024
Opening Net Liability, (as per Financial Statements)	2,00,782	-
Expense/(Income) for the period towards Gratuity	1,58,906	2,00,782
Benefit paid directly by the Society	-	-
Contribution by the Society	2,82,552	-
Closing Net Liability/(Asset) recognised	77,136	2,00,782
Out of which-		
- Current Liability	-	2,267
- Non-Current Liability	77,136	1,98,515

19.4 Out of the total amount of INR 1,80,75,199 received during the year towards Restricted Funds (Previous Year: INR 81,68,210), the unutilised amount as at Balance Sheet date is INR 42,95,289 (Previous Year: INR 190,553.76).

19.5 Previous years figures have been regrouped and rearranged where necessary and are not, therefore, comparable with figures for the current year.





SOUMYA DUTTA & ASSOCIATES
Chartered Accountants

13, Satyen Dutta Road, Kolkata - 700 029
Tel. : (033) 2465 4900/01 Email : sd_asso@sdaca.co.in

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KATAKHALI SWAPNOPURON WELFARE SOCIETY

Opinion

We have audited the standalone financial statements of SWAPNOPURON SHIKSHA NIKETAN ("School"), Jora Bottola, Hingalganj, a Unit of KATAKHALI SWAPNOPURON WELFARE SOCIETY, which comprise the Balance Sheet as at March 31, 2025 and the Statement of Income and Expenditure for the year then ended.

In our opinion, the accompanying standalone financial statements give a true and fair view of the financial position of the School as at March 31, 2025, 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 School 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 and results of operations of the School 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 School'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 School 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.

Date: July 12, 2025

Place: Kolkata

For Soumya Dutta & Associates
Chartered Accountants
(FRN 322220E)



Swagato Banerjee
Partner

(Membership No. 055551)

UDIN - 25055551BMKMN6541



SWAPNOPURON SHIKSHA NIKETAN
[JORA BOTTOLO, HINGALGANJ]
[A UNIT OF KATAKHALI SWAPNOPURON WELFARE SOCIETY]

BALANCE SHEET
AS AT 31ST MARCH, 2025

		AS AT 31.03.2025	
	SCH	INR	INR
SOURCES OF FUNDS			
<i>FUND ACCOUNTS</i>			
General Funds	02	18,345,835.75	
Capital Grant	03	<u>16,172,519.00</u>	34,518,354.75
<i>BORROWING</i>			
<i>CURRENT LIABILITIES & PROVISIONS</i>			
Sundry Creditors	04	4,047,698.28	
Other Liabilities	04	509,247.32	
Provisions	04	<u>85,683.00</u>	4,642,628.60
			<u>39,160,983.35</u>
APPLICATION OF FUNDS			
<i>PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS</i>			
Property, Plant & Equipment	05	21,936,474.22	
Capital Work-in-Progress	06	<u>16,172,519.00</u>	38,108,993.22
<i>INVESTMENTS</i>			
<i>CURRENT ASSETS, LOANS & ADVANCES</i>			
Fees and related receivables	07	636,007.00	
Cash and Cash Equivalents	08	202,014.13	
Short-term Loans & Advances	09	110,016.00	
Other Current Assets	10	<u>103,953.00</u>	1,051,990.13
			<u>39,160,983.35</u>
Significant Accounting Policies	01		
Notes to the Accounts	16		

The notes referred to above form an integral part of the financial statements

In terms of our Report of even date attached
for Soumya Dutta & Associates
Chartered Accountants
(Firm Registration No. 322220E)

Swagato Banerjee
(Partner)
Membership No. 055551
UDIN: 25055551BMMNN
Date: 12th July, 2025
Place: Kolkata



for and on behalf of
Swapnopuron Shiksha Niketan
[A Unit of Katakhal Swapnopuron Welfare Society]
Satarupa Majumder
Secretary
Katakhal Swapnopuron Welfare Society



SWAPNOPURON SHIKSHA NIKETAN
[JORA BOTTOLA, HINGALGANJ]
[A UNIT OF KATAKHALI SWAPNOPURON WELFARE SOCIETY]

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2025

		YE 31.03.2025
	SCH	INR
Income		
General Grant Received from Head Office		12,042,441.08
Capital Grant- Received from Head Office		13,157,551.00
Donation-in-kind		2,258,768.00
Income from Educational Activities	11	2,798,730.00
Other Income	12	335,602.00
Total	A	30,593,092.08
Expenditure		
Employee Benefit Expenses	13	6,357,302.32
Consulting & Honoraria		278,500.00
Lease & Rental charges		125,000.00
Administrative & Other Expenses	14	1,814,898.23
Other Education Programme Expenses	15	6,081,824.00
Depreciation and Amortisation	06	2,134,263.00
Total	B	16,791,787.55
Surplus /(Deficit) for the year before taxes	A-B	13,801,304.53
Provision for current & deferred taxes		-
Surplus/(Deficit) for the year after taxes		13,801,304.53
Amount appropriated towards		
- Construction Grant		-13,157,551.00
Surplus/(Deficit) for the year- transferred to		643,753.53
Significant Accounting Policies	01	
Notes to the Accounts	16	

The notes referred to above form an integral part of the financial statements

In terms of our Report of even date attached
for Soumya Dutta & Associates
Chartered Accountants
(Firm Registration No. 322220E)

Swagato Banerjee
(Partner)

Membership No. 055551

UDIN: 25055551BMMN
6541

Date: 12th July, 2025

Place: Kolkata



for and on behalf of
Swapnopuron Shiksha Niketan
[A Unit of Katakhal Swarnopuron Welfare Society]

Satarupa Majumder
Satarupa Majumder
Secretary
Katakhal Swarnopuron Welfare Society

Baby Roy
Treasurer



Schedule 01: Significant Accounting Policies

1. Background

Swapnopuron Shiksha Niketan ("the School") is a unit of Katakali Swapnopuron Welfare Society ("Society"), a Society that has been duly registered on 04th May, 2012 under the provisions of the West Bengal Societies Registration Act, 1961. The principal objects for which the Society has been established include the promotion of education and culture, pursuant to which Swapnopuron Shiksha Niketan operates a Pre-Primary, Primary and Secondary at Jora Bottola, Hingaljanj.

2. Basis of preparation

The financial statements of the School have been prepared under the historical cost convention, using the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India ("ICAI") and generally accepted accounting principles ("GAAP") in India. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

3. Use of estimates

The preparation of financial statements is in conformity with GAAP which require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods. Contingencies are recorded when it is probable that a liability will be incurred and the amount can be reasonably estimated.

4. Property Plant and Equipment and Depreciation

- i. Tangible Assets: These are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes inward freight, duties, taxes and expenses incidental to the installation of assets.
- ii. Capital Work-in-progress: Expenditure incurred on construction of assets that are not ready for their intended use is carried at cost under Capital Work-in-Progress.

5. Depreciation



Depreciation on fixed assets is provided on the basis of the written down value method on the following rates as per the Income Tax Act, 1961 notwithstanding the inapplicability of section 32 of that Act to the Society:

Description of Assets.	Rate of depreciation
Building	10%
Office Equipment	15%
Furniture & Fixtures	10%
Computers (including Software)	40%
Plant and Equipment	15%
Vehicles	15%
Books	40%
Pollution Control Equipment (RO Plant)	40%

The appropriateness of the period over which assets are depreciated and the amount of depreciation is reviewed by management in every financial year.

6. General Grant

The School receives general grants which are unrestricted in nature from the Society. The excess of income over expenditure, after appropriations of use of such grants for capital expenditure, is carried forward for use in future periods. Amounts set aside for capital expenditure that are no longer required are also transferred to this account and carried forward for use in future periods.

7. Capital Grants

The School also receives funds which are restricted in nature from the Society for use towards capital expenditure on construction. Revenue from the restricted fund is recognised in the Income and Expenditure Account and appropriated therefrom in order to match the related Capital Work-in-Progress. The balance amount, if any, is carried forward for future use.

8. Interest Income

Interest on Fixed Deposits is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

9. Provisions and Contingent Liabilities

A provision is recognised in the financial statements when there exists a present obligation as a result of a past event, the amount of which can be reliably estimated and it is probable that an outflow of resources would be necessitated in order to settle the obligation. Contingent Liabilities are possible obligations that arise from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Society, or is a



present obligation arising from past events but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made.

10. Doubtful Debts and provisioning

Receivables that are outstanding for periods of more than 1 year as at Balance Sheet date are treated as Doubtful Debts. A provision for doubtful debts is recognised in the Income and Expenditure Account on the following basis:

Debts/Receivables outstanding for	Percentage provisioned
More than 1 year up to 3 years	25%
More than 3 years up to 5 years	50%
More than 5 years	100%

11. Foreign Exchange Transactions

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of the transaction. Foreign currency assets and liabilities are restated at the rate prevailing as at the date of Balance Sheet. The difference between the year-end rate and the rate at which the transaction, if any, has been recorded is recognised as expense or income in the Income and Expenditure Account.

12. Employee Benefits

The obligation of the School towards various employee benefits have been recognised as follows:

Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering service are classified as short-term employee benefits. Benefits such as salaries and allowances are recognised in the Income and Expenditure Account in the period in which the employee renders the related service.

Long-term employee benefits

Defined Contribution Plan: The contribution made by the School, or by the Society on behalf of the School, towards provident fund of employees is a defined contribution plan where the contribution paid is recognised as an expense in the period in which the employee renders the related service. The contributions are made to the Regional Provident Fund Commissioner and are charged to the Income and Expenditure Account.



Defined Benefit Plan: The School, through the Society provides for Gratuity, a defined benefit plan ("Gratuity Plan") covering all eligible employees. In accordance with the Payment of Gratuity Act, 1972, the Gratuity Plan provides a lumpsum payment to vested employees on retirement from employment, death or incapacitation. These are funded contributions and are managed by the Life Insurance Corporation of India.

The net obligation of the School in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned for their service in the current and prior periods, duly discounted to its present value. Any unrecognised past service costs and fair value of any plan assets are deducted. The calculation of the School's obligation is performed by applying a reasonable Allocation Key to the valuation performed annually by a qualified actuary using the Projected Unit Credit Method for the Society.

All actuarial gains and losses arising from the defined benefit plans are recognised immediately in the statement of Income and Expenditure. All expenses related to defined benefit plans are recognised in employee benefit expenses in the statement of Income and Expenditure.

13. Leases

Lease rental in respect of operating leases is charged to expense when due as per the terms of the underlying agreement.

14. Donations in kind

Donation in kind is recognised at fair value on the date of receipt of the donation in cases where the fair value can be reasonably determined and, at a nominal value of INR 1/- in other cases.

15. Taxation

The income of the Society of which the School is a unit is exempt from taxation under the provisions of the Income Tax Act, 1961. Consequently, neither current income tax nor deferred income tax is provided for.



SCHEDULES AND NOTES FORMING PART OF THE ACCOUNTS**As at 31.03.2025
(INR)****SCHEDULE 02: GENERAL GRANT**

Opening Balance	11,075,485.22
Add: Surplus/(Deficit) for the year	643,753.53
	<u>11,719,238.75</u>
Add: Transfer from Capital Grant	6,626,597.00
Closing Balance	<u>18,345,835.75</u>

SCHEDULE 03: CAPITAL GRANT

Opening Balance	9,641,565.00
Add: Addition for the year	13,157,551.00
	<u>22,799,116.00</u>
Less: Transfer to General Grant	6,626,597.00
Closing Balance	<u>16,172,519.00</u>

SCHEDULE 04: CURRENT LIABILITIES & PROVISIONS*Sundry Creditors (A)*

- total outstanding dues of micro and small enterprises	-
- total outstanding dues of creditors other than micro and small enterprises	4,047,698.28
	<u>4,047,698.28</u>

*Other Current Liabilities (B)*509,247.32*Provisions (C)*85,683.00*Total (A)+(B)+(C)*4,642,628.60

SCHEDULE 06: PROPERTY PLANT & EQUIPMENT

DESCRIPTION OF ASSET	RATE OF DEPRECIATION (%)	AS AT 01.04.2024	ADDITIONS/ADJUSTMENTS DURING THE YEAR	SALE/DISPOSAL /WRITE OFF DURING THE YEAR	DEPRECIATION FOR THE YEAR	AS AT 31.03.2025
BUILDING-MAIN SCHOOL	10%	8,792,662.00	6,631,327.00		1,210,832.00	14,213,157.00
BUILDING-VOCATIONAL TRAINING CENTRE	10%	1,307,281.00			130,728.00	1,176,553.00
HOSTEL LAND	0%		1,788,554.00		-	1,788,554.00
VEHICLES	15%		1,884,203.00		141,315.00	1,742,888.00
COMPUTERS LAPTOPS	40%	366,157.22	87,939.00		181,639.00	272,457.22
FURNITURE & FIXTURES	10%	837,616.00	36,400.00		85,582.00	788,434.00
PLAY EQUIPMENT	15%	113,216.00			16,982.00	96,234.00
PLANT & EQUIPMENT	15%	-	956,887.00		104,500.00	852,387.00
OFFICE EQUIPMENT	15%	438,442.00	151,044.00		86,707.00	502,779.00
STEM LABORATORY	15%	382,500.00			57,375.00	325,125.00
BOOKS	40%	109,248.00			43,699.00	65,549.00
RO AND WATER FILTRATION PLANT	40%	187,261.00			74,904.00	112,357.00
TOTAL		12,534,383.22	11,536,354.00	-	2,134,263.00	21,936,474.22

SCHEDULE 06: CAPITAL WORK-IN-PROGRESS

DESCRIPTION OF ASSET	LOCATION	AS AT 01.04.2024	ADDITIONS DURING THE YEAR	CAPITALISATION DURING THE YEAR	AS AT 31.03.2025
MAIN SCHOOL BUILDING (1ST FLOOR)	JORA BOTTOLA	6,626,597	-	6,626,597	-
MAIN BUILDING EXTENSION	JORA BOTTOLA	2,953,238	1,976,862	-	4,930,100
NEW ADMIN BUILDING	JORA BOTTOLA	61,730	2,019,934	-	2,081,664
BOUNDARY WALL	JORA BOTTOLA	-	2,738,982	-	2,738,982
NEW ADMIN BUILDING (1ST FLOOR)	JORA BOTTOLA	-	2,822,009	-	2,822,009
SCHOOL PLAYGROUND	JORA BOTTOLA	-	1,263,530	-	1,263,530
MAIN SCHOOL BUILDING (2ND FLOOR)	JORA BOTTOLA	-	2,336,234	-	2,336,234
		9,641,565	13,157,551	6,626,597	16,172,519





SCHEDULES AND NOTES FORMING PART OF THE ACCOUNTS

As at 31.03.2025
(INR)

SCHEDULE 07: FEES AND RELATED RECEIVABLES

Tuition Fees	449,132.00
Admission/Re-Admission Fees	-
Hostel Fees	-
Other receivables related to Fees	186,875.00
	<u>636,007.00</u>

SCHEDULE 08: CASH AND CASH EQUIVALENTS

Cash-in-hand (as certified)	70,374.00
Cash at bank	131,640.13
Cash at bank in Deposit accounts	-
	<u>202,014.13</u>

SCHEDULE 09: SHORT TERM LOANS & ADVANCES

Staff Advances (Nett of INR 1,500 written off and INR 36,761 provisioned against doubtful debts)	110,016.00
Other advances recoverable in cash or kind	-
	<u>110,016.00</u>

SCHEDULE 10: OTHER CURRENT ASSETS

Security Deposit-WBSEDCL	34,570.00
TCS Receivable	17,820.00
Other Current Assets (Nett of Provision for Doubtful Debts for the current year of INR 17,187)	51,563.00
	<u>103,953.00</u>



SCHEDULES AND NOTES FORMING PART OF THE ACCOUNTS**As at 31.03.2025**
(INR)**SCHEDULE 11: INCOME FROM EDUCATIONAL ACTIVITIES**

Admission and Tuition Fees	1,754,630.00
Transportation charges	1,044,100.00
	<u>2,798,730.00</u>

SCHEDULE 12: OTHER INCOME

Miscellaneous income	326,259.00
Liabilities no longer required written back	9,343.00
	<u>335,602.00</u>

SCHEDULE 13: EMPLOYEE BENEFIT EXPENSES

Salaries and Wages	5,170,212.32
ESIC Contribution	116,018.00
Provident Fund Contribution	244,910.00
Gratuity	85,683.00
Staff Welfare	376,812.00
Residential Quarters	363,667.00
	<u>6,357,302.32</u>

SCHEDULE 14: ADMINISTRATIVE & OTHER EXPENSES

Conveyance, Travel & Transportation	688,187.80
Courier & Postage	3,130.00
Legal Expenses	18,700.00
Repairs & Maintenance	456,112.00
Printing & Stationery	147,411.00
Bank charges	31.43
Electricity Expenses	156,026.00
Fuel expenses	6,000.00
Telephone & Internet	21,920.00
Other Expenses	210,482.00
Staff Advance written Off	1,500.00
Provision for Doubtful Debts	53,948.00
Advertisement & Promotion	39,450.00
Community Tubewell	12,000.00
	<u>1,814,898.23</u>

SCHEDULE 15: OTHER EDUCATION PROGRAMME EXPENSES

School Administrative Expenses	354,219.00
Co-curricular and Special Days	450,593.00
Education Kit and Materials	2,431,831.00
Student Transportation charges	2,080,440.00
Student Welfare Expenses	8,673.00
Pedagogy & Curriculum Development	547,962.00
Capacity Building expenses	208,106.00
	<u>6,081,824.00</u>



SCHEDULES AND NOTES FORMING PART OF THE ACCOUNTS

SCHEDULE 16: NOTES TO THE ACCOUNTS

16.1 There were no contingent liabilities as at the Balance Sheet date that had not been recognised in the financial statements.

16.2 Estimated amount of contracts remaining to be executed on capital account and not provided for could not be ascertained. The Society has numerous constructions in progress and, in some cases, approvals/sanctions for the construction plan are awaited, as a result of which the capital commitment could not be estimated.

16.3 Employee Benefit Plans

a Defined Contribution Plans

Total contribution made by the Society during the year towards defined plans under the Employees Provident Fund & Miscellaneous Provisions Act, 1952 and the Employees State Insurance Act, 1948 is INR 3,60,928/-.

b Defined Benefit Plan- Gratuity

The Society of which the School is a Unit has a funded obligation towards payment of gratuity, under the Payment of Gratuity Act, 1972, which has been determined based on a valuation performed by independent actuaries. The obligation as at 31st March, 2025 has been determined using the Projected Unit Credit Method and represents the present value of Defined Benefit Obligation under the said statute. The valuation has been undertaken based on the parameters and measurements suggested under Accounting Standard 15 (revised 2005) issued by the Institute of Chartered Accountants of India. The valuation has been conducted for the parent Society as a whole and the figures set out in the table below are based on a calculation using a reasonable allocation key.

The assumptions based upon which the valuation has been undertaken are as follows:

	YE 31.03.2025
Date of Valuation	31st March, 2025
Discount Rate	6.70% per annum
Salary Escalation Rate	7.00% per annum
Attrition Rate	18.00% per annum (age up to 30 years), 5.00% per annum (age 31 to 44 years) and 3.00% (age 45 years and above)
Retirement Age	60 years
Mortality rate	Indian Assured Lives Mortality (2012-14) Ultimate



Reconciliation of amounts recognised in the Balance Sheet

As at	
31 03 2026	
Opening Net Liability (as per Financial Statements)	119,057
Expense/(Income) for the period towards Gratuity	85,683
Benefit Paid directly by the School	-
Contribution by the Society for the School	119,057
Closing Net Liability/(Asset) recognised	85,683
Out of which-	
- Current Liability	-
- Non-Current Liability	85,683

16.4 This being the first year for which the Financial Statements have been prepared for the School on a stand alone basis, figures for the previous year could not be separately ascertained





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