



Independent Auditor's Report

To the members of BAIKUNTHAPUE SISHU SEVA KENDRA

We have audited the accompanying financial statements of **BAIKUNTHAPUE SISHU SEVA KENDRA** under the Consolidated (Foreign and Non Foreign) Contribution section which comprise the Balance Sheet as at 31st March 2021, the statement of Income & Expenditure and the statement of Receipts & Payments for the year ended on that date.

Management's Responsibility for the financial statements

The organization's management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the society in accordance with the accounting standards issued by the Institute of Chartered Accountants of India, to the extent applicable to a Not-for-Profit Organization. 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 free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements under the Consolidated (Foreign and Non Foreign) Contribution along with the notes to accounts give a true and fair view in conformity with the principles generally accepted in India:

- (1) in the case of the Balance Sheet, of the state of affairs of the organization as at 31st March, 2021;
- (2) in the case of the Income & Expenditure Account, of the excess of expenditure over income of the organization for the year ended on that date and
- (3) in the case of the Receipts & Payments Account, of the receipts and payments of the organization during the year ended on that date.

Report on Other Legal and Regulatory Matters

We further report that :

- (a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.
- (b) The transactions of the organization, which have come to our notice, have been within the powers of the Society.
- (c) The Balance Sheet, Income & Expenditure and Receipts & payments accounts dealt with by this report, are in agreement with the books of account maintained for the purpose.
- (d) In our opinion, proper books of account as required by law have been kept by the organization so far as appears from our examination of these books.

Place : Kolkata

Date: 16th October, 2021

For DAS DIPAK & CO
Chartered Accountants

Dipak Das

(DIPAK DAS-Proprietor)

Memo. No. 054450



UDIN: 21054450AAAA BF3155

BAIKUNTHAPUR SISHU SEVA KENDRA
BAIKUNTHAPUR via RAIDIGHI, 24 PARGANAS (SOUTH), WEST BENGAL

CONSOLIDATED (FC & IC) BALANCE SHEET AS AT 31ST MARCH, 2021

LIABILITIES	FC RUPEES	IC RUPEES	TOTAL RUPEES	ASSETS	FC RUPEES	IC RUPEES	TOTAL RUPEES
General Fund				Fixed Assets			
As per last account	412,550	15,560,067	15,972,616	As per Schedule 10	326,163	4,768,963	5,095,126
Excess of Income over Expenditure	(85,887)	55,646	(30,241)	Investment			
Current liabilities				As per Schedule 9		10,500,479	10,500,479
Audit Fees (As per last account)	22,000	6,000	28,000	Tax deduction at Source (As per last account)		96,298	96,298
Less : Paid during the year	(22,000)	(6,000)	(28,000)	Less: Received		(68,460)	(68,460)
Add: During the year		28,000	28,000	Add: During the year		50,243	50,243
Corpus Fund				Security Deposit (WBSEDCL)		11,559	11,559
As per last account		6,760	6,760	Current Assets:			
Emergency Relief Fund				Cash & Bank Balances	500	401,383	401,883
As per last account		108,701	108,701	As per Schedule -8			
Staff Gratuity Fund							
As per last account		1,292	1,292				
	326,663	15,760,465	16,087,128		326,663	15,760,465	16,087,128

CONSOLIDATED (FC & IC) INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2021

EXPENDITURE	Sch. No.	FC RUPEES	IC RUPEES	TOTAL RUPEES	INCOME	Sch. No.	FC RUPEES	IC RUPEES	TOTAL RUPEES
SHG Programme	4		1,832,017	1,832,017	SHG Programme	4		1,398,698	1,398,698
Asha Training	2		395,502	395,502	Asha Training	2		682,275	682,275
Sahay Sponsorship Programme	5	2,803,879		2,803,879	Sahay Sponsorship Programme	5	2,769,152		2,769,152
Robbe Foundation (Youth Computer Training)	6	17,050		17,050	Accured Interest	8		602,712	602,712
Hrshikesh Chowdhury (Vocational Training)		1,947							
Establishment	3		740,708	740,708	Establishment	3		590,140	590,140
Depreciation	10	32,163	249,951	282,114	Excess of Income over expenditure		85,887		85,887
Carried to Balance sheet			55,646	55,646	Carried to Balance sheet				
		2,855,039	3,273,825	6,126,917			2,855,039	3,273,825	6,128,864

Ullas Das
Treasurer

B. Sumanik
President

Panchu Mandal
Secretary

In terms of our separate report of even date
for DAS DIPAK & CO.
Chartered Accountants

Dipak Das
Dipak Das
Partner
Mem.no. 054450



Place : Calcutta
Date : 16th October 2021

BAIKUNTHAPUR SISHU SEVA KENDRA
BAIKUNTHAPUR via RAIDIGHI, 24 PARGANAS (SOUTH), WEST BENGAL

CONSOLIDATE (FC & IC) RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD FROM 1ST APRIL 2020 TO 31ST MARCH 2021

RECEIPTS	SDL	FC Rs	IC Rs	TOTAL Rs	PAYMENTS	SDL	FC Rs	IC Rs	TOTAL Rs
Opening Balances:									
Cash and Bank Balances	1	76,224	220,461	296,684	Asha Training	2		395,502	395,502
Asha Training	2		677,841	677,841	Establishment	3		2,276,696	2,276,696
Establishment	3		2,608,600	2,608,600	SHG Programme	4		1,832,017	1,832,017
SHG Programme	4		1,398,698	1,398,698	Sahay Sponsorship Programme	5	2,680,879		2,680,879
Sahay Sponsorship Programme	5	2,646,152		2,646,152	Robbe Foundation (Youth Computer Training)	6	17,050		17,050
					Hrishikesh Chowdhury (SHG Programme)	7	1,947		1,947
					Liability Paid (Audit Fees-2018-19)		22,000		22,000
					Closing Balances:				
					Cash and Bank Balances	8	500	401,383	401,883
		2,722,376	4,905,599	7,627,975			2,722,376	4,905,599	7,627,975

Significant Accounting Policies

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Sellahapada
Treasurer

Bamanik
President

Panchu Manal
Secretary

In terms of our separate report of even date
for DAS DIPAK & CO.
Chartered Accountants

Dipak Da
Dipak Das
Partner
Mem.no. 054450

Calcutta
16th October 2021



FC SCHEDULE OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021

Sl No	FIXED ASSETS - FC	Depreciation %	W.D.V. as on 01.04.20	Addition during the year	Total	Depreciation during the year	W.D.V. as on 31.03.21
1	Building & Construction	5%	274,977	-	274,977	13,749	261,228
2	Motor Launch - Nivedita	15%	4,288	-	4,288	643	3,645
3	Furniture	10%	22,553	-	22,553	2,255	20,298
4	Equipment	15%	6,113	-	6,113	917	5,196
5	Books (Subhas Halder Pathagar)	10%	1,085	-	1,085	109	976
6	Generator	15%	1,202	-	1,202	180	1,022
7	Solar lamp	10%	16,446	-	16,446	1,645	14,801
8	Computer	40%	31,662	-	31,662	12,665	18,997
	TOTAL B		358,326	-	358,327	32,163	326,163

NFC SCHEDULE OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021

Sl No	FIXED ASSETS - FC	Depreciation %	W.D.V. as on 01.04.20	Addition during the year	Total	Depreciation during the year	W.D.V. as on 31.03.21
1	Land		613,619	-	613,619	-	613,619
2	Building & Construction	5%	3,856,057	57,988	3,914,045	195,702	3,718,343
3	Bathing Ghat	5%	3,099	-	3,099	155	2,944
4	Furniture	10%	58,575	-	58,575	5,858	52,717
5	Computer & Printer	40%	30,104	-	30,104	12,042	18,062
6	Equipment	15%	13,995	-	13,995	2,099	11,896
7	Books (Subhas Halder Pathagar)	15%	546	-	546	82	464
8	Generator	15%	21,934	-	21,934	3,290	18,644
9	Camera	15%	5,622	-	5,622	843	4,779
10	Tubwell	15%	421	-	421	63	358
11	Solar Lamp	15%	2,687	-	2,687	403	2,284
12	Motor Byke	15%	19,131	-	19,131	2,870	16,261
13	Culvert	5%	285,560	-	285,560	14,278	271,282
14	LCD Projector	15%	9,775	-	9,775	1,466	8,309
15	Fan	15%	7,601	-	7,601	1,140	6,461
16	Refrigerator	30%	16,100	-	16,100	4,830	11,270
17	Tally Software	40%	16,100	-	16,100	4,830	11,270
	TOTAL B		4,960,926	57,988	5,018,914	249,951	4,768,963

TOTAL FC AND IC FUND ASSETS		5,319,252	57,988	5,377,241	282,114	5,095,126
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Shelohapara
Treasurer

Bannanick
President

Panchu Mandal
Secretary

Place : Calcutta
Date : 16th October 2020

In terms of our separate report of even date
for DAS DIPAK & CO.
Chartered Accountants

