



Independent Auditor's Report
To the members of Baikunthapur Sishu Seva Kendra

Report on the Financial Statements

We have audited the accompanying financial statement of **Baikunthapur Sishu Seva Kendra** under the Consolidated (Foreign and Non Foreign Contribution) section which comprise the Balance Sheet as at 31st March 2022, the statement of Income & Expenditure and the statement of Receipts & Payments for the year ended on that date and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial statements

The society'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 give a true and fair view in conformity with the principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the organization as at 31st March, 2022;
- b) in the case of the Income & Expenditure Account, of the surplus of income over expenditure of the organization for the year ended on that date and
- c) 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 regulatory requirements

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) The transactions of the organization , which have come to our notice, have been within the power of the organization
- c) In our opinion proper books of account as required by law have been kept by the organization so far as it appears from our examination of those books.
- d) The Balance Sheet, the Income & Expenditure account and Receipts & Payments account , dealt with by this Report , are in agreement with the books of account.

Place: Kolkata
Date: 6th September, 2022



For DAS DIPAK & CO
Chartered Accountants
FRN 327159E

Dipak Das

(DIPAK DAS-Proprietor)
Memo. No. 054450

UDIN :: **22054450ARBWEC1466**

BAIKUNTHAPUR SISHU SEVA KENDRA

BAIKUNTHAPUR VIA RAIDIGHI, DIST: 24 PRGS (S)

BALANCE SHEET (Foreign & Non Foreign Contribution Sections) AS AT 31ST MARCH, 2022

LIABILITIES:	Sch.No	(Rs.) FC Section	Amount (Rs.) NFC Section	Total Amount (Rs.)
<u>(Unrestricted) General Fund</u>	1	287,806	16,003,800	16,291,606
<u>Corpus Fund</u>	2		6,760	6,760
<u>Other Funds</u>	3		109,993	109,993
<u>Current Liabilities:</u>				
Audit Fees			24,000	24,000
TOTAL:		287,806	16,144,553	16,432,359
<u>ASSETS:</u>				
<u>Non Current Assets:</u>				
Fixed Assets (at written down values)	4	287,306	4,548,638	4,835,944
Investments	5		10,332,598	10,332,598
Security Deposits			11,559	11,559
<u>Current Assets:</u>				
SHG (Due from Beneficiaries)			762,750	762,750
Tax deducted at sources 2020-21			78,081	78,081
Tax deducted at sources 2021-22(194C)			12,590	12,590
Tax deducted at sources 2021-22(194A)			53,333	53,333
<u>Cash & Bank Balances</u>				
<u>(Cash Balances as certified by management)</u>				
Cash in hand - Establsihment		500	900	1,400
Cash in hand - SHG			31,543	31,543
Cash at bank	6	-	312,561	312,561
TOTAL:		287,806	16,144,553	16,432,359

In terms of our report of even date

for DAS DIPAK & CO.

Chartered Accountants

Dipak Das

Dipak Das

(Proprietor)

Date : 6TH September, 2022

Place : Kolkata 700 067



Gulabapada
Treasurer

Baikunthapur Sishu Seva Kendra

Ramanik

BAIKUNTHAPUR SISHU SEVA KENDRA
BAIKUNTHAPUR VIA RAIDIGHI , DIST: 24 PRGS (S)

**INCOME & EXPENDITURE ACCOUNT (Foreign & Non Foreign Contribution Sections) FOR THE YEAR 1ST
APRIL,2021 TO 31ST MARCH,2022**

INCOME :	Sch.No.	Amount (Rs.) FC Section	Amount (Rs.) NFC Section	Total Amount (Rs.)
Other Income	7		2,286,089	2,286,089
Bank Interest			6,180	6,180
Receipts /Income of SHG	8		647,257	647,257
Deficit of Income over Expenditure transferred to General Fund		38,857		38,857
TOTAL INCOME		38,857	2,939,526	2,978,383
EXPENDITURE :				
Establishment Expenses - Administrative	9		1,057,649	1,057,649
Establishment Expenses - Programme	10		793,905	793,905
Disbursements/Expenses of SHG	11		470,059	470,059
Depreciation on Assets	4	38,857	229,826	268,683
Surplus of Income over Expenditure transferred to General Fund			388,087	
TOTAL EXPENDITURE		38,857	2,939,526	2,590,296

In terms of our report of even date

for DAS DIPAK & CO.
Chartered Accountants

Dipak Das

Dipak Das
(Proprietor)

Date : 6TH September,2022
Place : Kolkata-700 067



Malayappa
Treasurer
Baikunthapur Sishu Seva Kendra



Bhramanik
President
Baikunthapur Sishu Seva Kendra

BAIKUNTHAPUR SISHU SEVA KENDRA
BAIKUNTHAPUR VIA RAIDIGHI , DIST: 24 PRGS (S)

**RECEIPTS & PAYMENTS ACCOUNT (Foreign & Non Foreign Contribution Sections) FOR THE YEAR 1ST
APRIL,2021 TO 31ST MARCH,2022**

RECEIPTS:	Sch.No.	Amount (Rs.) FC Section	Amount (Rs.) NFC Section	Total Amount (Rs.)
Cash in hand -Establishment		500	5,858	6,358
Cash in hand - SHG			32,041	32,041
Cash at bank		-	363,484	363,484
Other Income	7		2,084,047	2,084,047
Bank Interest			6,180	6,180
Investments Matured			3,700,000	3,700,000
Receipts /Income of SHG	8		2,691,507	2,691,507
TOTAL RECEIPTS		500	8,883,117	8,883,617
PAYMENTS:				
Establishment Expenses - Administrative	9		1,067,149	1,067,149
Establishment Expenses - Programme	10		1,378,905	1,378,905
Disbursements/Expenses of SHG	11		2,692,059	2,692,059
Fresh Investments			3,400,000	3,400,000
Closing Balances :				
Cash in hand -Establishment		500	900	1,400
Cash in hand - SHG			31,543	31,543
Cash at bank	12	-	312,561	312,561
TOTAL PAYMENTS		500	8,883,117	8,883,617

In terms of our report of even date

for DAS DIPAK & CO.
Chartered Accountants

Dipak Das

Dipak Das
(Proprietor)



Date : 6TH September,2022

Place : Kolkata-700067

Silalabapada
Treasurer
Baikunthapur Sishu Seva Kendra



Bamanik
President
Baikunthapur Sishu Seva Kendra

Baikunthapur Sishu Seva Kendra

BAIKUNTHAPUR SISHU SEVA KENDRA
BAIKUNTHAPUR VIA RAIDIGHI , DIST: 24 PRGS (S)

SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE 4

FIXED ASSETS SCHEDULE OF FC SECTION AS AT 31ST MARCH,2022

Sl.No	Name of the Assets	WDV on 01.04.2021 Rs.	Additions during the		Total Rs.	% of Dep.	Depreciation during the year	WDV on 31.03.2022
			Upto 30/09/21 Rs.	After 30/09/21 Rs.			Rs.	Rs.
Sl.No	Name of the Assets	WDV on 01.04.2021 Rs.	Upto 30th Sept,2021 Rs.	After 30th Sept,2021 Rs.	Total Rs.	% of Dep.	Depreciation during the year Rs.	WDV on 31.03.2022 Rs.
1	Building	261,228			261,228	10	26,123	235,105
2	Motor Launch- Nivedita	3,645			3,645	15	547	3,098
3	Furniture	20,298			20,298	10	2,030	18,268
4	Equipments	5,196			5,196	15	779	4,417
5	Books	976			976	15	146	830
6	Generator	1,022			1,022	15	153	869
7	Solar Lamp	14,801			14,801	10	1,480	13,321
8	Computer	18,997			18,997	40	7,599	11,398
	TOTAL	326,163	-		326,163		38,857	287,306

Sulabapada
Treasurer
Baikunthapur Sishu Seva Kendra



Ramanik
President
Baikunthapur Sishu Seva Kendra

(B) FIXED ASSETS SCHEDULE OF NFC SECTION AS AT 31ST MARCH,2021

Sl.No	Name of the Assets	WDV on 01.04.2021 Rs.	Additions during the		Total Rs.	% of Dep.	Depreciation during the Rs.	WDV on 31.03.2021 Rs.
			Upto 30/09/21 Rs.	After 30/09/21 Rs.				
1	Land	613,619			613,619	0%	-	613,619
2	Building	3,718,343			3,718,343	5%	185,917	3,532,426
3	Bathing Ghat	2,944			2,944	5%	147	2,797
4	Furniture	52,717			52,717	10%	5,272	47,445
5	Computer & Printer	18,062			18,062	40%	7,225	10,837
6	Trolley Van		9,500		9,500	15%	1,425	8,075
7	Equipments	11,896			11,896	15%	1,784	10,112
8	Books	464			464	15%	70	394
9	Generator	18,644			18,644	15%	2,797	15,847
10	Camera	4,779			4,779	15%	717	4,062
11	Tubewell	358			358	10%	36	322
12	Solar Lamp	2,284			2,284	15%	343	1,941
13	Motor Bike	16,261			16,261	15%	2,439	13,822
14	Culvert	271,282			271,282	5%	13,564	257,718
15	LCD Projector	8,309			8,309	15%	1,246	7,063
16	Fan	6,461			6,461	10%	646	5,815
17	Refrigerator	11,270			11,270	15%	1,691	9,579
18	Tally Software	11,270			11,270	40%	4,508	6,762
	TOTAL	4,768,963	9,500	-	4,778,463		229,826	4,548,637

GRAND TOTAL ::

5,095,126

9,500

-

5,104,626

268,683

4,835,943

Maharaj
Treasurer
Baikunthapur Sishu Seva Kendra



Ramanik
President
Baikunthapur Sishu Seva Kendra

BAIKUNTHAPUR SISHU SEVA KENDRA
BAIKUNTHAPUR VIA RAIDIGHI, DIST: 24 PRGS (S)

SCHEDULES FORMING AN INTEGRAL PART OF STATEMENT OF ACCOUNTS

SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE 1

<u>GENERAL FUND</u>	Amount (Rs.)	Amount (Rs.)
Balance as at 01/04/2021	326,663	15,615,713
Add/Less: Surplus/(Deficit) as per I&E Account	38,857	388,087
TOTAL	287,806	16,003,800

SCHEDULE 2

NFC Section:

<u>CORPUS FUND</u>	Amount (Rs.)	Amount (Rs.)
Balance as at 01/04/2021	-	6,760
TOTAL	-	6,760

SCHEDULE -3

NFC Section:

<u>OTHER FUNDS</u>	Amount (Rs.)
Emergency Relief Fund Balance as at 01/04/2021	108,701
Staff Gratuity Fund Balance as at 01/04/2021	1,292
TOTAL	109,993



Malapatha
Treasurer
Baikunthapur Sishu Seva Kendra



Ramanik
President
Baikunthapur Sishu Seva Kendra

SCHEDULE -5

INVESTMENTS (Non Current Asset)	Amount (Rs.) NFC
Balance as at 01/04/2021	10,500,479
Net Interest Accrued	132,119
Add: Fresh investments during the year	3,400,000
	14,032,598
Less: Matured during the year	3,700,000
TOTAL	10,332,598

SCHEDULE-6

Cash at Bank as on 31.03.2022	FC	NFC
State Bank of India - A/C No. 37473833203	-	
United Bank of India - A/C. No. 0300010183989		3,399
United Bank of India - A/C. No. 0399010117224		8,648
United Bank of India - A/C. No. 0399010105339		297,650
United Bank of India - A/C. No. 0399010647670		2,864
TOTAL GRANTS : (Reflected in R & P A/C.)	-	312,561

SCHEDULES FORMING PART OF RECEIPTS & PAYMENTS AND INCOME & EXPENDITURE ACCOUNTS**SCHEDULE -7**

Other Income :	NFC	NFC
Collection from Food	129,905	129,905
Lodging Collection	47,950	47,950
Sale of Fish	3,900	3,900
Sale of Agricultural Products	15,253	15,253
Admin Cost Collection	8,747	8,747
Hire Charges of Kitchen	150,555	150,555
Community Contribution	16,403	16,403
Lodging Collection for Asha	1,339,110	1,351,700
Interest on F.D.	347,876	533,328
Income from Land	20,100	20,100
Sale of Old Materials	185	185
Collection from Transport Cost	3,931	3,931
Liability w / o		4,000
Subscription	132	132
TOTAL : (Reflected in R & P A/C.)	2,084,047	
TOTAL : (Reflected in I & E A/C.)		2,286,089



Gulabapada
Treasurer

Ramesh
President



SCHEDULE 8

SHG Receipts / Income	Amount (Rs.)	Amount (Rs.)
Receipts / Income		
Capital Refund	1,459,250	
Service Charge Collection	206,984	206,984
Income from Chicks	440,188	440,188
Bank Interest	85	85
Loan from Development Fund	585,000	-
TOTAL PAYMENTS: (Reflected in R & P A/C.)	2,691,507	
TOTAL EXPENDITURE: (Reflected in I & E A/C.)		647,257

SCHEDULE 9

Establishment Expenses - Administrative	Amount (Rs.)	Amount (Rs.)
Direct Expenses		
Repair & Maintenance	83,009	83,009
Food Cost	42,019	42,019
Salaries/Honorarium	528,850	528,850
Bank Charges	409	409
Consultancy	56,500	56,500
Printing/Stationery	19,486	19,486
Postage /Telephone	6,162	6,162
Charity / Donation	26,900	26,900
Diesel / Mobil	108,314	108,314
P.Tax	9,350	9,350
Electricity	6,610	6,610
Labour Charges	56,440	56,440
Transportation	64,940	64,940
Annual Report	5,500	5,500
Building Repairs	14,160	14,160
License & Renewals	5,000	5,000
Audit Fees - Liability Paid	24,000	
Audit Fees - w/o		
Audit Fees		24,000
Furniture	9,500	
TOTAL PAYMENTS: (Reflected in R & P A/C.)	1,067,149	
TOTAL EXPENDITURE: (Reflected in I & E A/C.)		1,057,649

SCHEDULE 10

Establishment Expenses - Programme	Amount (Rs.)	Amount (Rs.)
Programme Expenses		
Agriculture/Gardening	15,649	15,649

Gellabapcha.
Treasurer
 Baikunthapur Sishu Seva Kendra

Bamanik



Fish Culture	7,800	7,800
Fixed Cost for Asha Training	11,266	11,266
Loan to SHG	585,000	
TA for Asha	747,640	747,640
Mud Excavation	11,550	11,550
TOTAL PAYMENTS:(Reflected in R & P A/C.)	1,378,905	
TOTAL EXPENDITURE: (Reflected in I & E A/C.)		793,905

SCHEDULE 11

Disbursements/Expenses of SHG	Amount (Rs.)	Amount (Rs.)
SHG Expenses		
Loan to Beneficiaries	2,222,000	
Purchase of Chicks	335,520	335,520
Phone Bill	2,400	2,400
Salary	132,000	132,000
Bank Charges	139	139
TOTAL PAYMENTS:(Reflected in R & P A/C.)	2,692,059	
TOTAL EXPENDITURE: (Reflected in I & E A/C.)		470,059

SCHEDULE -12

Cash at Bank as on 31.03.2021	FC	NFC
State Bank of India - A/C No. 37473833203		
United Bank of India - A/C. No. 0300010183989		192,471
United Bank of India - A/C. No. 0399010117224		8,470
United Bank of India - A/C. No. 0399010105339		159,625
United Bank of India - A/C. No. 0399010647670		2,918
TOTAL GRANTS :(Reflected in R & P A/C.)	-	363,484

Gulabapada
Treasurer
Baikunthapur Sishu Seva Kendra

Bamanik
President
Baikunthapur Sishu Seva Kendra

