

**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 2023, 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 under the Consolidated (Foreign and Non Foreign Contribution) section with the schedules, statement of policies and explanatory information, give a true and fair view in conformity with the principles generally accepted in India:

- i. in the case of the Balance Sheet, of the state of affairs of the organization as at 31st March, 2023;
- ii. 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
- iii. in the case of the Receipts & Payments Account, of the receipts and payments of the organization during the year ended on that date.
- iv. There has been no receipts other than bank interest and no payments in foreign contribution during the year under audit.



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) 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.
- c) 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: 28th July, 2023



Dipak Das

For DAS DIPAK & CO
Chartered Accountants
FRN 327159E
(DIPAK DAS-Proprietor)
Memo. No. 054450

UDIN : **23054450BGYJFE2690**

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

Consolidated Balance Sheet (Foreign & Local Contribution Sections) as at 31st March 2023

LIABILITIES	Sch. No.	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
		FC Section	NFC Section	Total
FUND BALANCES				
(Unrestricted) General Fund	1	338,170	16,621,698	16,959,868
Corpus Fund	2		6,760	6,760
Other Funds	3		109,993	109,993
Current Liabilities				
Audit Fees			35,000	35,000
Total		338,170	16,773,451	17,111,621
ASSETS	Sch.No.	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
		FC Section	NFC Section	Total
NON CURRENT ASSETS				
Fixed Assets	4	254,695	8,811,659	9,066,354
Investments	5		6,628,716	6,628,716
Security Deposit			11,559	11,559
CURRENT ASSETS				
SHG (Due From Beneficiaries)			1,073,620	1,073,620
TDS	6		135,070	135,070
Closing Cash & Bank Balance				
(Cash as certified by management)				
Cash - Establishment		500	8,046	8,546
Cash - SHG			82,000	82,000
Bank	7	82,975	22,781	105,756
Total		338,170	16,773,451	17,111,621

Signed in terms of our report of even date

Place : Kolkata

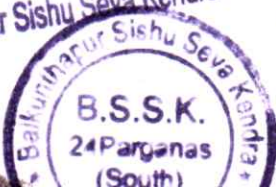
Dated : 28th July, 2023

For DAS DIPAK & CO.
Chartered Accountants

Dipak Das
(DIPAK DAS (Proprietor)
Membership No.:054450



B. S. S. K.
President
Baikunthapur Sishu Seva Kendra



Gulab Das
Secretary
Baikunthapur Sishu Seva Kendra

BAIKUNTHAPUR SISHU SEVA KENDRA

BAIKUNTHAPUR VIA RAIDIGH, DIST: 24 PRGS.(S)

Consolidated Income & Expenditure (Foreign and Local Contribution Sections) Account for the year 1st April,
2022 to 31st March 2023

INCOME	Sch. No.	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
		FC Section	NFC Section	Total
Other Income	8		2,651,424	2,651,424
Bank Interest		2,203	23,952	26,155
Receipts /Income of SHG	9		602,647	602,647
TOTAL :		2,203	3,278,023	3,280,226
EXPENDITURE	Sch. No.	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
		FC Section	NFC Section	Total
Establishment Expenses - Administrative	10		1,398,704	1,398,704
Establishment Expenses -Programme	11		807,481	807,481
Disbursement / Expenses of SHG	12		241,261	241,261
Depreciation	4	32,611	212,679	245,290
Surplus : Excess of Income over Expenditure transferred to General Fund		(30,408)	617,898	587,490
TOTAL :		2,203	3,278,023	3,280,226

Signed in terms of our report of even date

Place : Kolkata

Dated : 28th July,2023

For DAS DIPAK & CO.

Chartered Accountants

Dipak Das

(DIPAK DAS (Proprietor)

Membership No.:054450



Banasree
President
Baikunthapur Sishu Seva Kendra

Mukhopadhyay
Secretary
Baikunthapur Sishu Seva Kendra



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

Consolidated Receipts & Payments (Foreign and Local Contribution Sections) Account for the year 1st April, 2022 to 31st March 2023

RECEIPTS	Sch. No.	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
		FC Section	NFC Section	Total
Opening Balance				
Cash - Establishment		500	900	1,400
Cash - SHG			31,543	31,543
Bank	13	80,772	312,561	393,333
Other Income	8		2,310,770	2,310,770
Bank Interest		2,203	23,952	26,155
Investments Matured			11,650,000	11,650,000
Income Tax Refund			53,470	53,470
Receipts /Income of SHG	9		2,646,777	2,646,777
Total		83,475	17,029,973	17,113,448
PAYMENTS		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
		FC Section	NFC Section	Total
Establishment Expenses - Administrative	10		5,863,404	5,863,404
Establishment Expenses -Programme	11		807,481	807,481
Disbursement / Expenses of SHG	12		2,596,261	2,596,261
Fresh Investments			7,650,000	7,650,000
Closing Balance				
Cash - Establishment		500	8,046	8,546
Cash - SHG			82,000	82,000
Bank	7	82,975	22,781	105,756
Total		83,475	17,029,973	17,113,448

Signed in terms of our report of even date

Place : Kolkata
Dated : 28th July, 2023

For DAS DIPAK & CO.
Chartered Accountants

Dipak

(DIPAK DAS (Proprietor)
Membership No.:054450



Pranab
President
Baikunthapur Sishu Seva Kendra

Shilpa
Secretary
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

General Fund

Schedule 1

Particulars	Amount (Rs)	Amount (Rs)
	FC	NFC
Balance as at 01/04/2022	368,578	16,003,800
Add / (Less) : Surplus / (Deficit) as per I&E A/C	(30,408)	617,898
Balance as at 31/03/2023	338,170	16,621,698

Corpus Fund

Schedule - 2

NFC Section

Particulars	Amount (Rs)
Balance as at 01/04/2022	6,760
Balance as at 31/03/2023	6,760

Other Funds

Schedule - 3

NFC Section

Particulars	Amount (Rs)
Emergency Relief Fund	
Balance as at 01/04/2022	108,701
Staff Gratuity Fund	
Balance as at 01/04/2022	1,292
Balance as at 31/03/2023	109,993

Investments

Schedule - 5

NFC Section

Particulars	Amount (Rs)
Balance as at 01/04/2022	10,332,598
Add: Net Interest Accrued	296,118



B. S. S. K.
President
 Baikunthapur Sishu Seva Kendra



S. S. S. K.
Secretary
 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

Add: Fresh investments made during the year	7,650,000
	18,278,716
Less: Investments matured during the year	11,650,000
Balance as at 31/03/2023	6,628,716

TDS (Current Asset)

Schedule 6

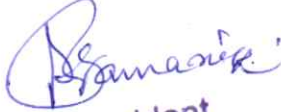
Particulars	Amount (Rs)	Amount (Rs)
	FC	NFC
TDS 2020-2021		78,081
TDS 2021-22 (194C)		12,590
TDS 2021-22 (194C)		53,333
		144,004
Add: TDS U/S 194A for 2022-23	11,634	
TDS U/S 194C for 2022-23	32,902	44,536
		188,540
Less : Refund during 2022-23		53,470
Balance as at 31/03/2023	44,536	135,070

Cash at Bank

Schedule 7

Particulars	Amount (Rs)	Amount (Rs)
	FC	NFC
State Bank of India - A/C No. 40126553193	82,975	
United Bank of India - A/C No. 0300010183989		3,423
United Bank of India - A/C No. 0399010117224		8,870
United Bank of India - A/C No. 0399010105339		7,564
United Bank of India - A/C No. 0399010647670		2,924
Balance as at 31/03/2023	82,975	22,781

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


President
 Baikunthapur Sishu Seva Kendra


Secretary
 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

NFC Section

Other Income

Schedule 8

Particulars	Amount (Rs)	Amount (Rs)
	NFC	NFC
Collection from Food	160,551	160,551
Lodging Collection	50,350	50,350
Sale of Fish	15,000	15,000
Sale of Agricultural Products	31,360	31,360
Admin Cost Collection	10,156	10,156
TA for ASHA Collection	736,400	736,400
Lodging Collection for Asha	567,851	579,485
Interest on F.D.	692,602	1,021,622
Income from Land	28,500	28,500
Sale of Old Materials	11,200	11,200
Collection from Transport Cost	3,500	3,500
P.Tax Collection	3,300	3,300
TOTAL : (Reflected in R & P Accounts)	2,310,770	
TOTAL : (Reflected in I & E Accounts)		2,651,424

SHG Receipts / Income

Schedule 9

Particulars	Amount (Rs)	Amount (Rs)
	NFC	NFC
Capital Refund	2,044,130	-
Service Charge Collection	259,679	259,679
Income from Chicks	342,890	342,890
Bank Interest	78	78
TOTAL : (Reflected in R & P Accounts)	2,646,777	
TOTAL : (Reflected in I & E Accounts)		602,647

B. S. S. K.
President
 Baikunthapur Sishu Seva Kendra
 24 Parganas
 (South)

S. K. S. K.
Secretary
 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

Establishment Expenses - Administrative

Schedule 10

Particulars	Amount (Rs)	Amount (Rs)
	NFC	NFC
Direct expenses		
Food Cost	23,544	23,544
Salaries / Honorarium	519,860	519,860
Consultancy	40,500	40,500
Printing & Stationery	13,918	13,918
Repair & Maintenance	326,328	326,328
Postage & Telephone	5,525	5,525
Charity & Donation	24,640	24,640
Diesel / Mobil	89,928	89,928
P.Tax	3,150	3,150
Electricity	35,347	35,347
Labour Charges	30,585	30,585
Transportation	148,445	148,445
Annual Report	5,500	5,500
Purchase of Land	4,475,700	-
Building Maintenance	31,776	31,776
Audit Fees - Liability Paid	24,000	-
Bank Charges	578	578
First Aid	4,080	4,080
Audit Fees	-	35,000
Foundation of Founder	60,000	60,000
TOTAL : (Reflected in R & P Accounts)	5,863,404	
TOTAL : (Reflected in I & E Accounts)		1,398,704

Establishment Expenses - Programme

Schedule 11

Particulars	Amount (Rs)	Amount (Rs)
	NFC	NFC
Programme Expenses		
Agriculture / Gardening	14,059	14,059
Fish Culture	600	600
Fixed Cost for Asha Training	59,742	59,742
TA for Asha	733,080	733,080

Bamasik
President
 Baikunthapur Sishu Seva Kendra



Sulokhopada
Secretary
 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

TOTAL : (Reflected in R & P Accounts)	807,481	
TOTAL : (Reflected in I & E Accounts)		807,481

Disbursements / Expenses of SHG

Schedule 12

Particulars	Amount (Rs)	Amount (Rs)
	NFC	NFC
SHG Expenses		
Loan to Beneficiaries	2,355,000	
Purchase of Chicks	94,843	94,843
Phone Bill	2,400	2,400
Salary	144,000	144,000
Bank Charges	18	18
TOTAL : (Reflected in R & P Accounts)	2,596,261	
TOTAL : (Reflected in I & E Accounts)		241,261

Cash at Bank

Schedule 13

Particulars	Amount (Rs)	Amount (Rs)
	FC	NFC
State Bank of India - A/C No. 40126553193	80,772	
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
Balance as at 01/04/2022	80,772	312,561

Bhama Devi
President
 Baidunthapur Sishu Seva Kendra



Sushilapada
Secretary
 Baidunthapur Sishu Seva Kendra



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

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31/03/2023

SCHEDULE OF FIXED ASSETS

FC Section

Schedule 4

Sl. No.	Fixed Assets(FC)	W.D.V. as on 01.04.2022	ADDITION- BEFORE 30/09/2022	ADDITION- AFTER 30/09/2022	TOTAL	Depreciation %	Depreciation (Amount)	W.D.V. as on 31.03.2023
1	Building	235,105			235,105	10	23,511	211,595
2	Motor Launch - Nivedita	3,098			3,098	15	465	2,634
3	Furniture & Equipment(Suisse)	18,268			18,268	10	1,827	16,441
4	Equipments	4,417			4,417	15	662	3,754
5	Books (Subhas Halder Pathagar)	830			830	15	124	705
6	Generator	869			869	15	130	738
7	Solar lamp	13,321			13,321	10	1,332	11,989
8	Computer	11,398			11,398	40	4,559	6,839
	TOTAL	287,306	-	-	287,306		32,611	254,695

SCHEDULE OF FIXED ASSETS

NFC Section

Sl. No.	Fixed Assets(FC)	W.D.V. as on 01.04.2022	ADDITION- BEFORE 30/09/2022	ADDITION- AFTER 30/09/2022	TOTAL	Depreciation %	Depreciation (Amount)	W.D.V. as on 31.03.2023
1	Land	613,619	4,475,700		5,089,319	-	-	5,089,319
2	Building	3,532,426			3,532,426	5	176,621	3,355,805
3	Bathing Ghat	2,797			2,797	5	140	2,657
4	Furniture	47,445			47,445	10	4,745	42,701
5	Computer & Printer	10,837			10,837	40	4,335	6,502
6	Trolley Van	8,075			8,075	15	1,211	6,864
7	Equipments	10,112			10,112	15	1,517	8,595
8	Books	394			394	15	59	335
9	Generator	15,847			15,847	15	2,377	13,470
10	Camera	4,062			4,062	15	609	3,453
11	Tubewell	322			322	10	32	290
12	Solar Lamp	1,941			1,941	15	291	1,650
13	Motor Bike	13,822			13,822	15	2,073	11,749
14	Culvert	257,718			257,718	5	12,886	244,832
15	LCD Projector	7,063			7,063	15	1,059	6,003
16	Fan	5,815			5,815	10	581	5,233
17	Refrigerator	9,580			9,580	15	1,437	8,143
18	Tally Software	6,762			6,762	40	2,705	4,057
	TOTAL	4,548,637	4,475,700	-	9,024,337		212,679	8,811,659

GRAND TOTAL :: **4,835,943** **4,475,700** **-** **9,311,643** **245,290** **9,066,354**



B. S. S. K.
President
 Baikunthapur Sishu Seva Kendra

Chakrabarty
Secretary
 -Baikunthapur Sishu Seva Kendra



Notes to the Financial Statements, 2022-23

- I. During the year under audit, there has been no receipts other than bank interest and no payments in foreign contribution.
- II. Receipts from Income Tax refund of 2021-22 -in the nature of non foreign contribution- continues to be reflected in the FC bank account.
- III. Investments could not be checked with bank confirmation though original certificates have been examined for the same.

Significant Accounting Policies:

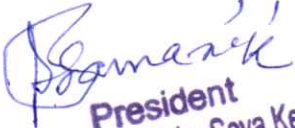
- I. Basis of Accounting
The Financial Statements are prepared under the Historical Cost Convention on accrual basis.
- II. Fixed Assets and Depreciation
 - a) Fixed Assets have been shown at values corresponding to cost of acquisition
 - b) Depreciation is charged at rates prescribed by the Income Tax Act.
 - c) Assets of insignificant value have been completely written off and fully charged to depreciation.
- III. Cash balance is shown as certified by management.
- IV. During the year under audit, the organization has purchased land measuring 1 acre 48 decibel at Malpith - Baikunthapur panchayet (Dist: 24 Parganas (S)) at a total cost of Rs. 44,75,700 inclusive of cost of land, registration charges and other related ancillary expenses.

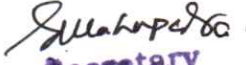
In terms of our report of even date

Place: Kolkata
Date: 28th July, 2023



For DAS DIPAK & CO
Chartered Accountants
FRN 327159E
(DIPAK DAS-Proprietor)
Memo. No. 054450


President
Baikunthapur Sishu Seva Kendra


Secretary
Baikunthapur Sishu Seva Kendra

