

**SAMBHU N. DE & CO**  
Chartered Accountants

Emerald House, 3<sup>rd</sup> Floor  
1B, Old Post Office Street  
Kolkata – 700 001  
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## Auditor's Report

### Financial Statements

We have audited the accompanying financial statements of **VIVEK-UDAY STUDENTS' WELFARE SOCIETY, BELGHARIA, KOLKATA, W.B.**, which comprise Balance Sheet as at 31<sup>st</sup> March, 2020 and Income & Expenditure Account for the year then ended along with Schedules.

### Member's Responsibility for the Financial Statements

Members are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of **VIVEK-UDAY STUDENTS' WELFARE SOCIETY, BELGHARIA, KOLKATA, W.B.**, 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.

### Auditor's 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 generally accepted in 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 on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to **VIVEK-UDAY STUDENTS' WELFARE SOCIETY, BELGHARIA, KOLKATA, W.B.**, 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 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.



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**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read with the Notes thereon, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a. in the case of Balance Sheet, of the state of affairs of **VIVEK-UDAY STUDENTS' WELFARE SOCIETY, BELGHARIA, KOLKATA, W.B.**, as at 31<sup>st</sup> March, 2020 and
- b. in the case of the Income and Expenditure Account, of the surplus for the year ended on that date.

**Report on Other Legal and Regulatory Requirements**

We 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;
- b. in our opinion proper books of account as required by law have been kept by **VIVEK-UDAY STUDENTS' WELFARE SOCIETY, BELGHARIA, KOLKATA, W.B.**, so far as appears from our examination of those books and
- c. The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

Place: Kolkata

Date: 11/01/2021

For and on behalf of

**For SAMBHU N. DE & CO.**  
Chartered Accountants

FRN - 307055E

(Sambhu Nath Mitra)  
Partner

M. No.-11678



UDIN - 21011678 AAAA CE 1589

# VIVEK-UDAY STUDENTS' WELFARE SOCIETY

BELGHARIA, KOLKATA, W.B.

Receipt & Payments Accounts for the year ended on 31st March, 2020.

Receipts		Amount	Amount	Payments		Amount	Amount
To	Openin Balance			By	Electricity Expenses	12,824.00	
	Cash in Hand	342.50			Broad Band Connection	5,170.00	
	Cash at Bank(Current)	32,622.50			Food & Neutrition	298,546.00	
	Cash at Bank	122,979.00	155,944.00		Newspaper & Periodicals	1,909.00	
					Drinking Water Exp.	7,490.00	
	Members Subscription and Donation	957,805.00			Establishment Exp.	1,800.00	
	Members & Borders Contribution	19,400.00			Students Scholarship	3,000.00	
	Bank Interest (FD & Saving )	13,273.00			Student Accomodation Charges	196,800.00	
	Misc Income				Book for Library	468.00	
					Picnic & Tour		
	Collection for Rescue and Relief	90,000.00			Bank Charges	649.00	
	Tour Collection		1,080,478.00		Medical Help		
					TDS		
					Misc. Exp.	25,322.00	553,978.00
					<b>Closing Balance</b>		
					Cash in Hand	16,782.00	
					Cash at Bank(Current)	529,836.00	
					Cash at Bank	135,826.00	682,444.00
	<b>TOTAL</b>		<b>1,236,422.00</b>		<b>TOTAL</b>		<b>1,236,422.00</b>

## Income & Expenditure Accounts for the year ended on 31st March, 2020.

Expenditure		Amount	Amount	Income		Amount	Amount
To	Electricity Expenses	12,824.00		By	Members Subscription and Donation	957,805.00	
	Broad Band Connection	5,170.00			Members & Borders Contribution	19,400.00	
	Food & Neutrition	298,546.00			Bank Interest (FD & Saving )	13,273.00	
	Newspaper & Periodicals	1,909.00			Misc Income		
	Drinking Water Exp.	7,490.00			Collection for Rescue and Relief	90,000.00	
	Establishment Exp.	1,800.00			Tour Collection		1,080,478.00
	Students Scholarship	3,000.00					
	Student Accomodation Charges	196,800.00					
	Book for Library	468.00					
	Picnic & Tour	-					
	Bank Charges	649.00					
	Medical Help	-					
	Misc. Exp.	25,322.00	553,978.00				
	Depreciation on Books @10%		847.75				
	Excess of Income over Expenditure		525,652.25				
			1,080,478.00				1,080,478.00

## BALANCE SHEET AS AT 31st March -2020

Liabilities		Amount	Amount	Assets		Amount	Amount
<b>General Fund:</b>				<b>Fixed Assets:</b>			
	As Per Last Account	315,495.47			<b>Books for Library</b>		
	Add: Excess of Income Over Expenditure	525,652.25	841,147.72		As Per Last Account	8,477.47	
					Add:-During this year	8,477.47	
					Less:- Depreciation @10%	847.75	7,629.72
					<b>Investment</b>		150,000.00
					TDS		1,074.00
				<b>Current Assets</b>			
					Closing Balance		
					Cash in Hand	16,782.00	
					Cash at Bank(Current)	529,836.00	
					Cash at Bank	135,826.00	682,444.00
			841,147.72				841,147.72

In terms of our report of even date annexed

1 B, Old Post Office Street  
Kolkata 700 001

Date: 11/01/2021



For **SAMBHU N. DE & CO.**  
Chartered Accountants  
FRN - 307055E  
*(Sambhu Nash Mitra)*  
Partner  
M. No.-11678