

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

2 D, Kalachand Sanyal Lane  
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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.**, Regd. No. S/1L/62907, which comprise Balance Sheet as at 31<sup>st</sup> March, 2025 and Income & Expenditure Account and Receipts and Payment 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, 2025 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.

For and on behalf of

**For Sambhu N.De & Co**  
Chartered Accountants  
FRN 307055E



**SAMBHU NATH MITTRA**  
Partner  
M. NO. 011678

Place: Kolkata.

Date: 29.10.2025.

UDIN - 25011678BMJAVS1967.



# VIVEK-UDAY STUDENTS' WELFARE SOCIETY

Regd. No. S/11/62907

BELGHARIA, KOLKATA, W.B.

**Receipt & Payments Accounts for the year ended on 31st March, 2025.**

Receipts		Amount	Amount	Payments		Amount	Amount
To	Openin Balance			By	Electricity Expenses	19,315.00	
	Cash in Hand	5,380.00			Telephone & Broad Band & Postage	7,455.00	
	Cash at Bank(Current)	-			Food & Neutrition	4,00,403.00	
	Cash at Bank	26,76,499.53	26,81,879.53		Students Scholarship & Social Welfare	2,00,000.00	
					Student Accomodation Charges	70,440.00	
	Members Subscription				Bank Charges	826.00	
	F D Matured	27,00,435.00			Repair & Maintenance	3,38,360.00	
	Members & Borders Contribution	7,81,878.00			Miscilenious Exp.	22,056.00	
	Bank Interest	1,63,991.47			Picnic Expenses	10,075.00	
	Misc Income	1,25,202.00			New Establishment	66,42,200.00	
	Collection for Rescué and Relief	1,80,000.00			Newspaper & Periodicals & Books	4,088.00	
	Contribution for Building	21,00,000.00	60,51,506.47		Fees and Charges	5,000.00	
					Medicine	441.00	
					TDS	10,717.00	77,31,376.00
					Investment		
					<b>Closing Balance</b>		
					Cash in Hand	5,290.00	
					Cash at Bank(Current)		
					Cash at Bank	9,96,720.00	10,02,010.00
	<b>TOTAL</b>		<b>87,33,386.00</b>		<b>TOTAL</b>		<b>87,33,386.00</b>

**Income & Expenditure Accounts for the year ended on 31st March, 2025.**

Expenditure		Amount	Amount	Income		Amount	Amount
To	Electricity Expenses	19,315.00		By	Members & Borders Contribution	7,81,878.00	
	Telephone & Broad Band & Postage	7,455.00			Bank Interest	1,63,991.47	
	Food & Neutrition	4,00,403.00			Misc Income	1,25,202.00	
	Students Scholarship & Social Welfare	2,00,000.00			Collection for Rescue and Relief	1,80,000.00	12,51,071.47
	Student Accomodation Charges	70,440.00					
	Bank Charges	826.00					
	Repair & Maintenance	3,38,360.00					
	Miscilenious Exp.	22,056.00					
	Picnic Expenses	10,075.00					
	Newspaper & Periodicals & Books	4,088.00					
	Fees and Charges	5,000.00					
	Medicine	441.00	10,78,459.00				
	Depreciation on Books @10%		1,417.95				
	Excess of Income over Expenditure		1,71,194.52				
			<b>12,51,071.47</b>				<b>12,51,071.47</b>

**BALANCE SHEET AS AT 31st March -2025**

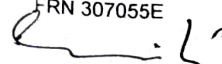
Liabilities		Amount	Amount	Assets		Amount	Amount
<b>General Fund:</b>				<b>Fixed Assets:</b>			
	As Per Last Account	5,70,597.98		<b>Books for Library</b>			
	Add: Donation for Building Fund	69,25,896.00			As Per Last Account	14,179.45	
	Add:Excess of Expenditure over Income	1,71,194.52	76,67,688.51		Add:-During this year		
						14,179.45	
	Unutilised Building Fund	48,25,896.00			Less:- Depreciation @10%	1,417.95	12,761.51
	Add: Donation for Building	21,00,000.00			<b>Investment</b>		
		69,25,896.00			As Per Last Account	27,00,435.00	
	Less: Utilised	69,25,896.00			Less: Matured	27,00,435.00	
					<b>Building</b>		
					During this year	66,42,200.00	66,42,200.00
					TDS		10,717.00
					<b>Current Assets</b>		
					Closing Balance		
					Cash in Hand	5,290.00	
					Cash at Bank(Current)		
					Cash at Bank	9,96,720.00	10,02,010.00
			<b>76,67,688.51</b>				<b>76,67,688.51</b>

In terms of our report of even date annexed

**For Sambhu N.De & Co**

Chartered Accountants

FRN 307055E



**SAMBHU NATH MITTRA.**

Partner

M. NO. 011678

Place: Kolkata 700 004

Date 29 10 2025

UDIN - 25011678BMJAVS1967

