

SAMBHU N. DE & CO
Chartered Accountants

Emerald House, 3rd Floor
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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 31st March, 2024 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.



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 31st March, 2024 and
- b. in the case of the Income and Expenditure Account, of the deficit 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: 16.09.2024.

UDIN - 24014246BKCMC7314



For and on behalf of

For **SAMBHU N. DE & CO.**
Chartered Accountants
FRN-307055E

(Pradip Majumdar)
Partner
M. No.-014246

VIVEK-UDAY STUDENTS' WELFARE SOCIETY

Regd. No. S/11/62907

BELGHARIA, KOLKATA, W.B.

Receipt & Payments Accounts for the year ended on 31st March, 2024.

Receipts		Amount	Amount	Payments		Amount	Amount
To	Openin Balance			By	Electricity Expenses	20,007.00	
	Cash in Hand	28,649.00			Telephone & Broad Band & Postage	7,139.00	
	Cash at Bank(Current)	-			Food & Neutrition	3,73,348.00	
	Cash at Bank	1,88,599.28	2,17,248.28		Students Scholarship	36,000.00	
					Student Accomodation Charges	2,01,700.00	
	Members Subscription				Bank Charges	1,003.75	
					Miscilenious Exp.	22,879.00	
	Members & Borders Contribution	2,56,287.00			Tour Expenses	1,03,388.00	
	Bank Interest	1,06,306.00			New Establishment	25,912.00	
	Misc Income	2,100.00			Newspaper & Periodicals & Books	2,641.00	
	Collection for Rescue and Relief	1,00,000.00			Fees and Charges	21,375.00	
	Contribution for Building	48,25,896.00	52,90,589.00		Medicine	1,085.00	
					TDS	9,480.00	8,25,957.75
					Investment		20,00,000.00
					Closing Balance		
					Cash in Hand	5,380.00	
					Cash at Bank(Current)	-	
					Cash at Bank	26,76,499.53	26,81,879.53
	TOTAL		55,07,837.28		TOTAL		55,07,837.28

Income & Expenditure Accounts for the year ended on 31st March, 2024.

Expenditure		Amount	Amount	Income		Amount	Amount
To	Electricity Expenses	20,007.00		By	Members Subscription	-	
	Telephone & Broad Band & Postage	7,139.00			Members & Borders Contribution	2,56,287.00	
	Food & Neutrition	3,73,348.00			Bank Interest	1,06,306.00	
	Students Scholarship	36,000.00			Misc Income	2,100.00	
	Student Accomodation Charges	2,01,700.00			Collection for Rescue and Relief	1,00,000.00	
					Contribution for Building	48,25,896.00	
	Bank Charges	1,003.75				52,90,589.00	
	Miscilenious Exp.	22,879.00			Less: For Capital Collection (Building)	48,25,896.00	4,64,693.00
	Tour Expenses	1,03,388.00					
	New Establishment	25,912.00					
	Newspaper & Periodicals & Books	2,641.00					
	Fees and Charges	21,375.00					
	Medicine	1,085.00	8,25,957.75				
	TDS	9,480.00					
	Depreciation on Books @10%		1,575.49		Excess of Expenditure over Income		3,62,840.24
			8,27,533.24				8,27,533.24

BALANCE SHEET AS AT 31st March -2024

Liabilities		Amount	Amount	Assets		Amount	Amount
General Fund:				Fixed Assets:			
	As Per Last Account	9,33,438.23			Books for Library		
					As Per Last Account	15,754.95	
	Add:Excess of Expenditure over Income	3,62,840.24	5,70,597.98		Add:-During this year		
						15,754.95	
					Less:- Depreciation @10%	1,575.49	14,179.45
	Unutilised Building Fund		48,25,896.00		Investment		
					As Per Last Account	7,00,435.00	
					Add:-During this year	20,00,000.00	27,00,435.00
					Current Assets		
					Closing Balance		
					Cash in Hand	5,380.00	
					Cash at Bank(Current)	-	
					Cash at Bank	26,76,499.53	26,81,879.53
			53,96,493.98				53,96,493.98

In terms of our report of even date annexed

1 B, Old Post Office Street
Kolkata 700 001

Date: 16.09.2024.

UDIN - 24014246BKCMC7314



For **SAMBHU N. DE & CO.**
Chartered Accountants
ERN-3070555
(Pradip Majumdar)
Partner
M. No.-014246