



Date: .09/06/2023

## STANDALONE AUDITOR'S REPORT

To  
The Members of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY  
Report on the audit of the financial statements

### Opinion

We have audited the accompanying financial statements relates to the Account of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY (herein the 'Society') Registered (Registration No: No S/IL/31170 of 2005-06) under the West Bengal Societies Registration Act XXVI, 1961) of VILL: DAKSHIN SHIBGANJ, P.O+P.S: PATHARPRATIMA, Dist: South 24 Parganas, Pin: 743371 ("the Society"), which comprise the Balance Sheet as at 31st March, 2023 and the Statement of Income & Expenditure account, and the Receipts & Payments account and a summary of the significant accounting policies and other explanatory information & Notes on Accounts for the year 01/04/2022 to 31/03/2023.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the statutes in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the society as at March 31, 2023, its *Surplus* for the year ended on that date.

### Basis for opinion

We conducted our audit in accordance with the standards on auditing generally applicable in India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Society

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### Information other than the financial statements and auditors' report thereon

The Management of the society is responsible for the preparation of the other information. The other information comprises the information included in the Management Report including Annexures *if any* but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Society Management's responsibility for the financial statements

The Management of the Society are responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India, including the accounting standards generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the applicable rules for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls.



that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so. The board of management's are also responsible for overseeing the society's financial reporting process.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the accounting standard (as generally accepted in India) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. we are also responsible for expressing our opinion on whether the Society has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we



determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

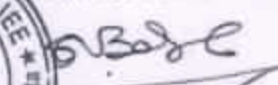
### Report on other legal and regulatory requirements

We report that:

- (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 society so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of income & expenditure dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the standards as applicable. On the basis of the written representations received from the Management as on March 31, 2023 taken on record by the board of management, none of the members is disqualified as on March 31, 2023 from being appointed as a member in terms of Society Act/etc;
- (e) With respect to the other matters to be included in the Auditor's Report in our opinion and to the best of our information and according to the explanations given to us:
  - a. The society does not have any pending litigations which would impact its financial position;

Place: Kolkata

For CHAUDHURI & BANERJEE  
Chartered Accountants  
FRN: 323613E



**Joydeep Bose**  
Partner  
Membership No: 063443

UDIN: 23063443BGRAGY9346

**SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY**

VILL: DAKSHIN SHIBGANJ,P.O+P.S: PATHARPRATIMA.

Dist:South 24 Parganas,Pin:743371

**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD 01/04/2022 TO 31/03/2023**

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
To, Opening Balance			By, Pre- Primary School		
Cash in Hand	1,563.00		Honorarium to Teacher	84,000.00	
Cash at Bank	35,998.29	37,561.29	Students Dress	26,900.00	
In S/B A/C With SBI Bank			Books	24,800.00	
A/C:39430463256	20,400.19		Furniture	8,400.00	
In S/B A/C With Canara Bank			Mid-Day Meal	24,000.00	
A/C:97562200021960	15,598.10		Sweeper Charges	6,000.00	174,100.00
To, Donation		614,147.00	By, Agriculture & Food Security Program		
To, Members Subscription		54,000.00	Seeds	3,500.00	
To, Collection(Admission)		4,000.00	Fertilizers	5,400.00	
			Training to Mothers	7,000.00	
To, Community contribution for Installation of Tube Well		55,200.00	Fruit Seedlings Distribution	6,000.00	
To, Community contribution for Agricultural Development		100,600.00	Field Visit of Mothers	2,500.00	24,400.00
To, Community contribution for Eradication of Hunger		44,800.00	By, Training on Handicrafts		
To, Community contribution for Combating Malnutrition		26,100.00	Raw Materials	6,500.00	
To, Community contribution for Pre-Primary School		90,130.00	Honorarium to Trainer	30,000.00	
To, Community contribution for Handicraft Training		18,500.00	Instruments	4,250.00	
To, Miscellaneous Collectionss		16,430.00	Hall Rent	3,000.00	
To, Bank Interest		299.00	Contingency	832.00	44,582.00
To, Matching Grant from Give Foundation		5,000.00	By, Sustainable Agriculture Development		
To, Donation by Bank (Trf)		455.81	Fertilizers & Pesticides	38,000.00	
			Seeds	10,800.00	
			Training to Farmers	23,500.00	
			Agril Machinery	28,000.00	
			Farmers Field Visit	14,000.00	
			Project Staff Expenses	30,000.00	144,300.00
			By, Malnutrition Combating Program		
			Webinar	15,830.00	
			Child Food Expenses	14,000.00	
			Awareness Camp	15,100.00	44,930.00
			By, Seminar on Solid Waste Management		
			Hall Rent	8,000.00	
			Faculty Fees	8,000.00	
			Refreshments	9,300.00	
			Training Materials	3,000.00	
			Sound System	3,000.00	31,300.00
			By, Installation of Tube-Well		185,000.00
			By, Promoting Yogic Culture		10,000.00
			By, Solar Light Installation		45,900.00
			By, Construction of Toilets		44,200.00
			By, Eradication of Hunger		69,750.00
			By, Administrative Expenses		
			Net Charges	4,500.00	
			Registration Renewal	4,625.00	
			Contingency	6,953.00	
			Bank Charges	668.00	
			Travelling Allowance	6,300.00	
			Postage & Telegraph	667.40	
			Audit Fees	3,000.00	
			Staff Salary	96,000.00	
			House Rent	22,500.00	
			Furniture & Fittings	27,900.00	
			Meeting Expenses	13,260.00	
			Printing & Stationery	7,590.00	193,963.40
			By, Closing Balance		
			Cash in Hand	4,965.60	
			Cash at Bank		
			In S/B A/c With SBI Bank		
			(A/C:39430463256)	30,554.20	
			In S/B A/c With Canada Bank		
			(A/C NO:97562200021960)	19,277.90	54,797.70
<b>TOTAL</b>		<b>1,067,223.10</b>	<b>TOTAL</b>		<b>1,067,223.10</b>

In terms of our report of even date

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

*Ramita*  
**PRESIDENT**  
 Shibganj Integrated Development Society  
 Patharpratima, South 24 Parganas

Place Kolkata

Manager

*9/6/23*  
**SECRETARY**  
 Shibganj Integrated Development

For CHAUDHURI & BANERJEE  
 Chartered Accountants  
 FRN: 323613E



*Joydeep Bose*  
 Joydeep Bose  
 Partner  
 Membership No: 063443

**SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY**

VILL: DAKSHIN SHIBGANJ, P.O+P.S: PATHARPRATIMA.

Dist:South 24 Parganas, Pin:743371

**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01/04/2022 TO 31/03/2023**

EXPENDITURE	AMOUNT(Rs.)	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
<b>To, Pre-Primary School</b>			By, Members Subscription	54,000.00
Honorarium to Teacher	84,000.00		By, Admission Fee	4,000.00
Students Dress	26,900.00		By, Donation	614,147.00
Books	24,800.00		By, Miscellaneous Sales Proceeds	16,430.00
Furniture	8,400.00		By, Bank Interest	299.00
Mid-Day Meal	24,000.00		By, Community Contribution for Pre-Primary School	90,130.00
Sweeper	6,000.00	174,100.00	By, Community Contribution for Agricultural Development	100,600.00
<b>To, Agriculture &amp; Food Security Program</b>			By, Community Contribution for Eradication of Hunger	44,800.00
Seeds	3,500.00		By, Community Contribution for Combating Malnutrition	26,100.00
Furniture	5,400.00		By, Community Contribution for Handicraft Training	18,500.00
Training to Mothers	7,000.00		By, Community Contribution for Installation of Tube-Well	55,200.00
Fruit Seedlings Distribution	6,000.00		By, Matching Grant Foundation	5,000.00
Field Visit of Mothers	2,500.00	24,400.00	By, Donation By Bank (Trf)	455.81
<b>To, Training on Handicrafts</b>				
Raw Materials	6,500.00			
Honorarium to Trainer	30,000.00			
Instruments	4,250.00			
Hall Rent	3,000.00			
Contingency	832.00	44,582.00		
<b>To, Sustainable Agriculture Development</b>				
Fertilizers & Pesticides	38,000.00			
Seeds	10,800.00			
Training to Farmers	23,500.00			
Agri Machinery	28,000.00			
Farmers Field Visit	14,000.00			
Project Staff	30,000.00	144,300.00		
<b>To, Malnutrition Combating Program</b>				
Wedinar	15,830.00			
Child Food	14,000.00			
Awareness Camp	15,100.00	44,930.00		
<b>To, Seminar on Solid Waste Management</b>				
Hall Rent	8,000.00			
Faculty Fees	8,000.00			
Refreshments	9,300.00			
Training Materials	3,000.00			
Sound System	3,000.00	31,300.00		
<b>To, Installation of Tube-Well</b>		185,000.00		
<b>To, Promoting Yogic Culture</b>		10,000.00		
<b>To, Solar Light Installation</b>		45,900.00		
<b>To, Construction of Toilets</b>		44,200.00		
<b>To, Eradication of Hunger</b>		69,750.00		
<b>To, Administrative Expenditure</b>				
Net Charge	4,500.00			
Registration Renewal	4,625.00			
Contingency	6,953.00			
Bank Charges	668.00			
Travelling Expenses	6,300.00			
Postage & Telegraph	667.40			
Provision for Audit Fees	3,000.00			
Staff Salary	96,000.00			
House Rent	22,500.00			
Meeting Expenses	13,260.00			
Printing & Stationery	7,590.00	166,063.40		
<b>To, Excess of Income over Expenditure (Trf to Fund A/c)</b>		45,136.41		
<b>TOTAL</b>		<b>1,029,661.81</b>	<b>TOTAL</b>	<b>1,029,661.81</b>

In terms of our report of even date

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Sd/- *Rmita*  
**PRESIDENT**  
 Shibganj Integrated Development Society  
 Patharpratima, South 24 Parganas  
 Date: 01/04/2023

Place: Kolkata  
 Manager

*[Signature]*  
 9/4/23  
**SECRETARY**  
 Shibganj Integrated Development  
 Society



**SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY**

VILL: DAKSHIN SHIBGANJ, P.O+P.S: PATHARPRATIMA,  
Dist: South 24 Parganas, Pin: 743371

**BALANCE SHEET AS AT 31.03.2023**

LIABILITIES	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)	AMOUNT(Rs.)
<b>General Fund</b>			<b>Property, Plant &amp; Equipments, Etc.</b>		
Balance B/f	28,911.29		Furniture & Fixtures	54,500.00	
Add: Excess Income over Expenditure	45,136.41		Balance B/f	27,900.00	82,400.00
transferred from Income & Expenditure A/c	74,047.70		Add: Addition during year		
Less: Transferred to Capital Fund Account	27,900.00	46,147.70	Books (Library)		
			Balance B/f		14,550.00
<b>Capital Fund</b>			Digital & System Equipments		
Balance B/f	146,400.00		Balance B/f		38,100.00
Add: Addition Trf from above (i.e. From Gen	27,900.00	174,300.00	Taloring Equipments		
			Balance B/f		33,600.00
<b>Current Liabilities &amp; Provisions</b>			<b>Investments</b>		
Audit Fees	3,000.00		<b>Currents Assets &amp; Loans &amp; Advances</b>		
			<b>Cash &amp; Cash Equivalents</b>		
			Cash in Hand	4,965.60	
			Cash at Bank		
			In S/B A/c With Canada Bank		
			(A/c NO: 97562200021960)	19,277.90	
			In S/B A/c With SBI Bank		
			(A/c NO: 39430463256)	30,554.20	
<b>TOTAL</b>		<b>223,447.70</b>	<b>TOTAL</b>		<b>223,447.70</b>

In terms of our report of even date

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

*Rmuti*  
Sd/- Chairman  
Sd/- **PRESIDENT** Secretary  
Shibganj Integrated Development Society  
04/06/2023  
Patharpratima, South 24 Parganas

*[Signature]*  
9/4/23

**SECRETARY**  
Shibganj Integrated Development Society

For CHAUDHURI & BANERJEE  
Chartered Accountants  
FRN: 323613E



**Joydeep Bose**  
Partner  
Chartered Accountants  
Membership No: 063443

Place: Kolkata

Manager

**SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY**

VILL: DAKSHIN SHIBGANJ, P.O.+P.S: PATHARPRATIMA,

Dist: South 24 Parganas, Pin: 743371

Period Covered: 2022-2023

**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS**

**I STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:**

The attached Balance Sheet & Income & Expenditure Account including notes to accounts represent state of affairs of the Society including Accounts as The financial statements have been prepared in accordance with the generally accepted accounting principles in the absence of any authoritatively established on 31st March 2023. The Accounting principles for the specialized aspect related to charitable Society which do not carry out any commercial activity, this statements have been prepared in accordance with the significant accounting policies as described below >

**a. BASIS OF ACCOUNTING**

The financial statements have been prepared and presented with the Generally Accepted Accounting Principles in India under the historical cost convention and are on the basis of mercantile basis of accounting.

All assets and liabilities have been classified as current or non-current and the its operating cycle as 12 months for the purpose of current/ non-current classification of all assets and liabilities.

**b. USE OF ESTIMATES**

The Preparation of the financial statements in conformity with the generally accepted accounting principles requires that the Member's of Society (Member) make estimates and assumptions that effects the reported amounts of income and expenditure for the year and reported assets & liabilities. Any revision to the accounting estimates is recognised prospectively in current and future periods. All amounts are stated in Indian Rupees unless otherwise stated.

**c. PROPERTY, PLANT & EQUIPMENTS ETC.**

Tangible Assets are stated at cost of acquisition or construction inclusive freight and other incidental expenses All costs that are directly attributable to the acquisition and installation of fixed asset are capitalised. No Depreciation on tangible ASSETS

**d. RECOGNITION OF INCOME & EXPENDITURE**

All known expenditure & income to the extent payable and receivable respectively unless specifically stated otherwise, are accounted for on accrual basis. Amount expended as per guideline of the funding agency. Unutilized fund in previous year are utilized in current year shown in the 'to I & E A/c for its final utilization. The errors etc. in PY has been accounted under the head of prio period account adjustment to show the true & correct accounts.

**e. VALUATION OF INVENTORIES**

There are no such inventories at the beginning or end of the year.

**f. INVESTMENTS:**

There are no such investments made during the year under report.

**II NOTES TO ACCOUNTS:-**

**a. STATUTORY MATTERS**

There are no statutory dues pending during the projects period.

**b. REGISTRATION OF THE SOCIETY**

The society is registered under the West Bengal Societies Registration Act XXVI, 1961, No S/L/21170 of 2005-06.

**c. MISCELLANEOUS**

In the Current Year the figures have been regrouped and rearranged in the Income & Expenditure Account wherever consider necessary.

As per our report of even date

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

This is the integral part of the financial statements.

Sd/- Chairman

Sd/-

**PRESIDENT**

Secretary

Manager

Place: Kolkata

**SECRETARY**  
Shibganj Integrated Development  
Society



Shibganj Integrated Development Society  
Patharpratima, South 24 Parganas

Date: 09/06/2023