

STANDALONE AUDITOR'S REPORT

To
The Members
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, Distt: South 24 Parganas,Pin:743371 ("the Society"), which comprise the Balance Sheet as at 31st March, 2024 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 01/04/2023 to 31/03/2024.

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, 2024, 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;



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(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, 2024 taken on record by the board of management, none of the members is disqualified as on March 31, 2024 from being appointed as a member in terms 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;

Date: . 22/06/2024

Place: Kolkata

For CHAUDHURI & BANERJEE

Chartered Accountants

Mem No: 323613E



Joydeep Bose
Partner

Memo No: 063443

UDIN: 24063443BKBJTG6259

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

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

BALANCE SHEET AS AT 31.03.2024

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
General Fund			Property, Plant & Equipments, Etc.		
Balance B/f	46,147.70	93,098.06	Furnitur & Fixtures	82,400.00	102,400.00
Add: Excess Income over Expenditure transferred from Income & Expenditure A/c	46,950.36		Balance B/f	20,000.00	14,550.00
Capital Fund			Digital & System Equipments		38,100.00
Balance B/f	174,300.00	174,300.00	Taloring Equipments		33,600.00
			Balance B/f		
Current Liabilities & Provisions			Investments		-
Payables:-			Currents Assets & Loans & Advances		
Audit Fees	3,000.00	3,000.00	Cash & Cash Equivalents		
			Cash in Hand	3,924.00	
			Cash at Bank		
			In Canara Bank		
			(A/c no: 97562200021960)	25,568.86	
			In SBI Bank		
			(A/c no: 39430463256)	52,255.20	
			In SBI(FCRA) New Delhi		
			(A/c no: 41470779662)		81,748.06
TOTAL		270,398.06	TOTAL		270,398.06

In terms of our report of even date

For Chaudhuri & Banerjee

Chartered Accountants

FRN : 323613E



For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Date: 22/06/2024

Place: Kolkata

[Signature]

Secretary

Shibganj Integrated Dev. Society

P.O.-Patharpratima, South 24 Pags.

Secretary

Manager

SD/=

Chairman

M.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 01/04/2023 TO 31/03/2024

EXPENDITURE	AMOUNT(Rs.)	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)	AMOUNT(Rs.)
<u>To, Pre- Primary School</u>			By, Members Subscription		60,078.96
Dress and Books	55,000.00		By, Admission Fee		2,000.00
Furniture	16,300.00		By, Donation Received		795,500.00
Cultural Program	13,625.00		By, Miscellaneous collection		18,200.00
Salary to Teachers	138,000.00	222,925.00	By, Bank Interest		213.00
			By, Grant-in-Aid from online Giving Foundation		11,850.00
<u>To, Sustainable Agriculture Development</u>			By, Community Contribution for Agril. Development		95,240.00
Training of Cultivators	20,600.00		By, Community Contribution for Eradication of Hunger		43,500.00
Pond Re-excavation	41,500.00		By, Community Contribution for Land Management		64,640.00
Seedlings	22,000.00		By, Community Contribution for Animal Husbandry		62,300.00
Fingerlings	14,500.00		By, Community Contribution for Caltual Program		22,800.00
Fertilizers & Seeds	26,000.00				
Staff Salary	60,000.00	184,600.00			
<u>To, Reproductive Child Health Care</u>					
Refreshments	21,000.00				
Hall Rent	15,000.00				
Faculty Fees	6,000.00				
Resource Materials	464.30				
Orientation Camp	12,000.00				
VIDEO Showing	4,450.00	58,914.30			
<u>To, Livelihood Program on Animal Husbandry</u>					
Servey	5,000.00				
Training Camp	12,000.00				
Goats Distribution	32,600.00				
Doctor,s Fee	3,500.00				
Medicine and Fodder	6,450.00				
Goat Shed	10,100.00	69,650.00			
<u>To, Sustainable Land Mangement</u>					
Awareness Camp	18,250.00				
Plantation	19,500.00				
Re-excavation of drainage	32,400.00				
Salary to Staff	18,000.00	88,150.00			
<u>To, Sexual Violence and Women Rights</u>					
Saminar	19,000.00				
Councelling (House to House)	16,000.00				
Wall Writing	9,400.00	44,400.00			
<u>To, Promotion and Protection of Humen Right</u>					
Awareness Camp	26,545.00				
Orientation Camp	11,200.00				
Training Camp	28,000.00	65,745.00			
<u>To, Construction of Toilets</u>					
					45,400.00
<u>To, Eradication of Hunger</u>					62,100.00
<u>To, Road Safety Program</u>					36,000.00
<u>To, Administrative Expenditure</u>					
Office decoration	8,195.00				
Renewal Fees	25.00				
Contingency	2,932.00				
Bank Charges	650.00				
Travelling Expenses	3,515.00				
Postage & Telegraph	1,289.30				
Provision for Audit Fees	3,000.00				
Staff Salary	192,000.00				
House Rent	30,000.00				
Meeting Expenses	3,167.00				
Printing & Stationery	6,714.00	251,487.30			
<u>To, Excess of Income over Expenditure</u>					46,950.36
TOTAL		1,176,321.96	TOTAL		1,176,321.96

In terms of our report of even date

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Date: 22/06/2024

Place: Kolkata

SD/=

Chairman

Secretary **Secretary**

Manager

Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pags.



SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD 01/04/2023 TO 31/03/2024

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
To, Opening Balance			<u>By Pre- Primary School</u>		
Cash in Hand	4,965.60		Salary to Teachers	138,000.00	
Cash at Bank			Dress and Books	55,000.00	
In S/B A/C With SBI Bank			Furniture	16,300.00	
A/C:39430463256	30,554.20		Cultural Program	13,625.00	
In S/B A/C With Canara Bank					222,925.00
A/C:97562200021960	19,277.90	54,797.70	<u>By Sustainable Agricultural Development</u>		
To, Donation Received		795,500.00	Training of cultivators	20,600.00	
To, Members Subscription		60,078.96	Pond Re-excavation	41,500.00	
To, Collection(Admission)		2,000.00	Seedlings	22,000.00	
			Fingerlings	14,500.00	
To, Community contribution for Agril Development		95,240.00	Fertilizers & Seeds	26,000.00	
To, Community contribution for Land Management		64,640.00	Staff Salary	60,000.00	184,600.00
			<u>By Reproductive Child Health Care</u>		
To, Community contribution for Eradication of Hunger		43,500.00	Refreshments	21,000.00	
To, Community contribution for Animal Husbandry		62,300.00	Hall Rent	15,000.00	
To, Community contribution for Cultural Program		22,800.00	Faculty Fees	6,000.00	
To, Grant-in-Aid from online Giving Foundation		11,850.00	Resource Materials	464.30	
To, Miscellaneous collection		18,200.00	Orientation Camp	12,000.00	
To, Bank Interest		213.00	VIDEO Showing	4,450.00	58,914.30
			<u>By Sustainable Land Development</u>		
			Awareness Camp	18,250.00	
			Plantation	19,500.00	
			Re-excavation of drainage	32,400.00	
			Salary to staff	18,000.00	88,150.00
			<u>By Sexual Vioence and Women Rights</u>		
			Seminar	19,000.00	
			Councelling (House to House)	16,000.00	
			Wall Writing	9,400.00	44,400.00
			<u>By Livelihood Program on animal Husbandry</u>		
			Survey	5,000.00	
			Ttaining camp	12,000.00	
			Goats Distribution	32,600.00	
			Doctor's Fee	3,500.00	
			Medicine and Fodder	6,450.00	
			Goats Shed	10,100.00	69,650.00
			<u>By Promotion and Protection of Humen Right</u>		
			Awareness Camp	26,545.00	
			Orientation Camp	11,200.00	
			Training Camp	28,000.00	65,745.00
			<u>By, Road Safety Program</u>		36,000.00
			<u>By, Construction of Toilets</u>		45,400.00
			<u>By, Eradication of Hunger</u>		62,100.00
			<u>By Administrative Expenses</u>		
			Office decoration	8,195.00	
			Renewal Fees	25.00	
			Contingency	2,932.00	
			Bank Charges	650.00	
			Travelling Allowance	3,515.00	
			Postage & Telegraph	1,289.30	
			Audit Fees	3,000.00	
			Staff Salary	192,000.00	
			House Rent	30,000.00	
			Furniture & Fittings	20,000.00	
			Meeting Expenses	3,167.00	
			Printing & Stationery	6,714.00	271,487.30
			<u>By Closing Balance</u>		
			Cash in Hand	3,924.00	
			<u>Cash at Bank</u>		
			In SBI Bank		
			(A/c no: 39430463256)	52,255.20	
			In Canara Bank		
			(A/c no: 97562200021960)	25,568.86	81,748.06
			In SBI(FCRA) New Delhi		
			(A/c no: 41470779662)		
TOTAL		1,231,119.66	TOTAL		1,231,119.66

In terms of our report of even date

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Place: Kolkata
Date: 22/06/2024

SD/= Chairman

Sd/-Secretary

Sd/=Manager

Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pags.



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

Period Covered: 2023-2024

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 2024. 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 require 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 I & E A/c for its final utilization. The errors etc. in PY has been accounted under the head of prior 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 SIL/31170 of 2005-06 & FCRA Registration no: 147111191 dated September 09, 2023 under FCRA Act 2010

c. MISCELLANEOUS

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

This is the integral part of the financial statements.

As per our report of even date

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Sd/- Chairman

Date: 22/06/2024


Secretary
Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pags.

