



## 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 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, 2021 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 then ended.

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, 2021, 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.

### 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.

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Branch: Bankura, Kotalpur,-722141

*2022-23  
10/10/21*

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



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

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Secretary  
10/7/21

# CHAUDHURI & BANERJEE

Chartered Accountants



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, 2021 taken on record by the board of management, none of the members is disqualified as on March 31, 2021 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: 10/07/2021

Place: Kolkata



For CHAUDHURI & BANERJEE  
Chartered Accountants  
FRN: 323613E

*Boyle*  
Joydeep Bose  
Partner  
Memo No: 063443  
UDIN: 21063443AAAAIE4622

*2021  
10/07/21*

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

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

BALANCE SHEET AS AT 31.03.2021

In terms of our report of even date

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMRNT SOCIETY  
Secretary  
**Shibganj Integrated Dev. Society**  
P.O.-Patharpating, South 24 Pags.

For & on behalf of  
Chaudhuri & Banerjee  
Chartered Accountants

Place:Kolkata  
Date: 10/07/2021

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY  
VILL: DAKSHIN SHIBGANJ, P.O+P.S: PATHARPRATIMA.  
Dist: South 24 Parganas, Pin: 743371  
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01/04/2020 TO 31/03/2021

EXPENDITURE	AMOUNT(Rs.)	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)	AMOUNT(Rs.)
To, Water Resource Management			By, Donation		4,57,457.00
Hall Rent	5,000.00		By, Subscription	58,000.00	
Refreshments	12,000.00		By, Admission Fee	8,000.00	
Faculty Fees	6,000.00		By, Community contribution for Amphan	38,700.00	
Training Materials	4,800.00		By, Community contribution for Oldage Persons	38,650.00	
Wall Writing	15,000.00		BY, Community contribution for Handicapped	28,000.00	
Tube well wash	21,000.00		By, Community contribution for Handicrafts	14,905.00	
Staff Salary	12,000.00	75,800.00	By, Community contribution for Pre-Primary School	19,800.00	
To, Awareness Program on Road Safety			By, Miscellaneous Sales Proceeds	17,450.00	
Hall Rent	5,000.00		By, Supervision Cost	15,000.00	
Refreshments	9,600.00		By, Donation by Bank Transferred	15.3	
Faculty Fees	3,500.00		By, Bank Interest	842.8	
Training Materials	2,520.00		By Receivable of py	17,000.00	
Poster & Handbills	11,700.00	32,320.00			
To, Seminar on Consumers Protection Acts					
Refreshments	7,800.00				
Faculty Fees	3,500.00				
Hall Rent	5,000.00				
Training Materials	7,200.00				
Wall Writing	17,500.00				
Staff Salary	8,400.00	49,400.00			
To, Awareness Program on Covid- 19					
Ration Distribution	18,800.00				
Materials Distribution	30,500.00				
Announcements vehicle fare	24,000.00	73,300.00			
To, AMPHAN Relief Distribution					
Food	40,400.00				
Clothes	10,000.00				
Tarpaulines	24,000.00	74,400.00			
To, Pre- Primary School					
Students instruments	14,400.00				
Furniture	11,750.00				
Books	9,360.00				
Building Repairing	10,000.00				
Staff Salary	72,000.00	1,17,510.00			
To, Seminar on Environmental education about Biodiversity					
Training Materials	1,800.00				
Faculty Fees	3,000.00				
Hall Rent	2,500.00				
Refreshments	7,200.00				
Administrative Expenses	1,145.00				
T.A	315.00				
Contingency	1,040.00	17,000.00			
(Contd..P1 to P2...)	Balance C/F	4,39,730.00		Balance C/F	7,13,820.21



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

2020/07/21

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

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01/04/2020 TO 31/03/2021

EXPENDITURE	AMOUNT(Rs.)	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)	AMOUNT(Rs.)
Balance B/F		4,39,730.00	(Contd..P2 From P1...)	Balance B/F	7,13,820.20
To, Awareness Program on AIDS					
Refreshments	12,000.00				
Hall Rent With Sound Systems	11,000.00				
Faculty Fees	5,000.00				
Training Materials	3,000.00	31,000.00			
To, Observance of World day of handicapped					
Ration Distribution	41,300.00				
Refreshments	3,600.00				
Faculty Fees	2,500.00				
Sound System & Others	1,600.00	49,000.00			
To, Help to Oldage Persons(Ration,Clothes)		68,740.00			
To, Vocational training on Handicrafts		31,350.00			
To, Meeting Expenses		3,010.00			
To, House Rent		24,000.00			
To, Travelling Allowance		4,065.00			
To,Administrative Expenses		3,810.15			
To,Staff Salary		48,000.00			
To,Printing & Stationery		2,859.00			
To,Prior Period Expenses		850.00			
To,Observance of Independence Day		2,625.00			
To,Audit Fees		850.00			
To,Excess of Income over Expenditure		3,931.05			
<b>TOTAL</b>		<b>7,13,820.20</b>		<b>TOTAL</b>	<b>7,13,820.20</b>

In terms of our report of even date

Place:Kolkata  
 Date:10/07/2021

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

*seece 10/7/21*

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



Chaudhuri & Banerjee  
 Chartered Accountants  
 FAX: 323613E  
 Joydeep Bose  
 Partner  
 M.NO : 063443

**SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY**

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

Dist:South 24 Parganas,Pin:743371

**RECEIPTS & PAYMENT A/C FOR THE PERIOD 01/04/2020 TO 31/03/2021**

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
To, Opening Balance b/d			By, Water Resource Management		
Cash in Hand	442.00		Hall Rent	5,000.00	
Cash at Bank (In S/B A/C With Canada Bank,Kakdwip)	32,916.25	33,358.25	Refreshments	12,000.00	
To, Donation		4,57,457.00	Faculty Fees	6,000.00	
To, Subscription		58,000.00	Training Materials	4,800.00	
To, Admission Fee		8,000.00	Wall Writing	15,000.00	
To, Community contribution for Amphan		38,700.00	Tube well wash	21,000.00	
To, Community contribution for Oldage Persons		38,650.00	Staff Salary	12,000.00	75,800.00
To, Community contribution for Handicapped		28,000.00	By, Awareness Program on Road Safety		
To, Community contribution for Handicrafts		14,905.00	Hall Rent	5,000.00	
To, Community contribution for Pre-Prim School		19,800.00	Refreshments	9,600.00	
To, Miscellaneous Collection		32,450.00	Faculty Fees	3,500.00	
		15.34	Training Materials	2,520.00	
To, Donation by Bank Transferred		842.86	Poster & Handbills	11,700.00	32,320.00
To, Bank Interest			By, Seminar on Consumers Prot Acts		
			Refreshments	7,800.00	
			Faculty Fees	3,500.00	
			Hall Rent	5,000.00	
			Training Materials	7,200.00	
			Wall Writing	17,500.00	
			Staff Salary	8,400.00	49,400.00
			By, Awareness Program on Covid- 19		
			Ration Distribution	18,800.00	
			Materials Distribution	30,500.00	
			Announcements vehicle fare	24,000.00	73,300.00
			By, AMPHAN Relief Distribution		
			Food	40,400.00	
			Clothes	10,000.00	
			Tarpanlines	24,000.00	74,400.00
			By, Pre- Primary School		
			Students intruments	14,400.00	
			Furniture	11,750.00	
			Books	9,360.00	
			Building Repairing	10,000.00	
			Staff Salary	72,000.00	1,17,510.00
BALANCE B/D	Contd...P1... P2...)	7,30,178.45	BALANCE		4,22,730.00



20/7/21  
Secretary

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

BALANCE B/F	Contd...P2...From P1...)	7,30,178.45	BALANCE C/F By, Seminar on Environmental education about Biodiversity Training Materials Faculty Fees Hall Rent Refreshments Administrative Expenses T.A Contingency By, Awareness Program on AIDS Refreshments Hall Rent With Sound Systems Faculty Fees Training Materials By, Observance of World day of handicapped Ration Distribution Refreshments Faculty Fees Sound System & Others By, Help to Oldage (Ration,Clothes) By, Vocational training on Handicrafts By, Meeting Expenses By, House Rent By, Travelling Allowance By,Administrative Expenses By,Staff Salary By,Printing & Stationery By,Observance of Independence Day By,Audit Fees By,Closing Balance Cash in Hand Cash at Bank In S/B A/C With SBI Bank A/C:39430463256 In S/B A/C With Canara Bank A/C NO:97562200021960	1,800.00 3,000.00 2,500.00 7,200.00 1,145.00 315.00 1,040.00 12,000.00 11,000.00 5,000.00 3,000.00 41,300.00 3,600.00 2,500.00 1,600.00 68,740.00 31,350.00 3,010.00 24,000.00 4,065.00 3,810.15 48,000.00 2,859.00 2,625.00 850.00 5,588.00 11,045.19 4,506.11 21,139.30	4,22,730.00 17,000.00 31,000.00 49,000.00 68,740.00 31,350.00 3,010.00 24,000.00 4,065.00 3,810.15 48,000.00 2,859.00 2,625.00 850.00 5,588.00 11,045.19 4,506.11 21,139.30
TOTAL		7,30,178.45	TOTAL	7,30,178.45	

In terms of our report of even date

Place:Kolkata  
Date:10/07/2021

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

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



For CHAUDHURI & BANERJEE  
CHARTERED ACCOUNTANTS  
FRN : 323613E

Joydeep Bose  
Partner  
M.NO : 063443

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

Period Covered: 2020-21

**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 2021. 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 under the historical cost convention and are on the basis of mercinetic 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 Trustees of the trust (Trustees') 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. FIXED ASSETS & DEPRICATION**

Tangible Fixed 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 Fixed 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 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 S/IL/31170 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

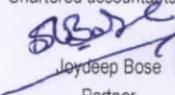
This is the integral part of the financial statements.

Place: Kolkata

Date: 10/07/2021

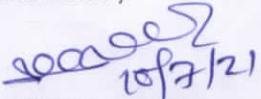
For Chaudhuri & Banerjee

Chartered accountants

  
Joydeep Bose  
Partner



For and on behalf of SHIBGANJ INTEGRATED  
DEVELOPMRNT SOCIETY

  
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