



Date: 27-08-2025

INDEPENDENT AUDITOR'S REPORT

To
The Members of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

Report on the audit of the financial statements**Opinion**

We have audited the account of **SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY**, Vill:Dakshin Shibganj Po+PS: Patharpratima Distt:24PGS(S) PIN:743371, (Registration No. S/IL/31170 OF 2005-2006 dated 11/08/2005 under the West Bengal Societies registration Act XXVI, 1961 and FCRA Registration No 147111191 dated 02/09/2023 under FCRA Act 2010 for the year ending 31st March, 2025 ("the Society") which comprise the Balance Sheet as at 31st March, 2025 and the Statement of Income & Expenditure account, and the Receipts & Payments account and a summary of the significant accounting policies and other explanatory information 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, 2025, 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 Annexure *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,



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 is 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, 2025 taken on record by the board of management, none of the members is disqualified as on March 31, 2025 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;

(f) The society does not have any pending litigations which would impact its financial position, according to the information and other documents and explanation furnished to us.

Place: Kolkata

For CHAUDHURI & BANERJEE
Chartered Accountants
FRN: 323613E



Joydeep Bose
Partner
Membership No: 063443
UDIN: 25063443BMINW02061

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

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

BALANCE SHEET AS AT 31.03.2025

LIABILITIES	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)	AMOUNT (Rs.)
General Fund			Property, Plant & Equipments, Etc.		
Balance B/f	56,798.06		Furniture & Fixtures		1,10,800.00
Add: Excess Income over Expenditure	91,224.36		Balance B/f		
	1,48,022.42		Add: Addition during year		
		1,48,022.42	Books (Library)		14,550.00
Capital Fund			Balance B/f		
Balance B/f	2,19,080.00		Digital & System Equipments		38,100.00
Add: Addition Assets	62,600.00		Balance B/f		48,500.00
		2,81,680.00	Add: Addition during year		
			Tailoring Equipments		33,600.00
Current Liabilities & Provisions			Balance B/f		14,100.00
			Add: Addition during year		
			Investments		47,700.00
Auditor Remunerations			Currents Assets & Loans & Advances		
	3,000.00		Cash & Cash Equivalents		255.50
		3,000.00	Cash in Hand		
			Cash at Bank		
			In S/B A/c With Canada Bank		1,20,777.42
			(A/c NO: 97562200021960)		
			In S/B A/c With SBI Bank		30,867.20
			(A/c NO: 394304632256)		
			In S/B A/c With SBI Bank (FCRA)		
			(A/c NO: 000000041470779662)		21,072.30
TOTAL		4,32,622.42	TOTAL		4,32,622.42

In terms of our report of even date

Place: Kolkata
Date: 27/08/2025

Place: Kolkata

For CHAUDHURI & BANERJEE
Chartered Accountants
FRN: 323613E



Joydeep Bose
Partner
Chartered Accountants
Membership No: 063443

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

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

UDIN: 25063443BMINW02061

SD/- Chairman

SD/- Secretary

Sd/- Manager

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY
VILL: DAKSHIN SHIBGANJ, P.O.+P.S: PATHARPRATIMA.

Dist:South 24 Parganas, Pin:743371

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01/04/2024 TO 31/03/2025

EXPENDITURE	AMOUNT(Rs.)	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
To, Development of Child education			By, Members Subscription	60,000.00
Students dress & books	65,250.00		By, Admission Fee	4,000.00
Furniture	25,500.00		By, Donation	1,65,498.00
Teacher's Salary	1,00,000.00		By, Donation	7,87,330.56
Management expenses	2,235.00	2,72,985.00	By, Bank Interest	1,133.00
To, Sustainable Agriculture Development			By, Community Contribution	
Farmer's training	35,400.00		Livelihood Program	62,800.00
Seeds	7,400.00		Community Health Development	73,540.00
Fertilizer	8,000.00		Sustainable Agril Development	69,350.00
Lapour Wage	1,20,000.00		Development of Child Education	72,000.00
Fingerlings	11,290.00		Conservation of Bio-diversity	26,220.00
Agricultural Tools	27,000.00	2,09,090.00	To, Miscellaneous collection	12,430.00
To, Community Health Development			To, Grant in Aid (FLRA)	1,22,135.69
Awareness Camp	42,530.00		By, Grant in Aid From Give Foundation	35,010.00
Staff Salary	50,000.00			
Stakeholder's Meeting	9,000.00	1,07,830.00		
Announcements	6,300.00			
To, Livelihood Program For Women				
Goat Distribution	40,000.00			
Beneficiaries training	11,800.00			
Medicine and Fodder	7,100.00			
Goat Shed	21,600.00			
Doctor's Fee	5,450.00	93,950.00		
To, Reducing Gender Inequality				
Awareness Camp	30,400.00			
Wall Writing	10,500.00			
Seminar	21,600.00	73,950.00		
Street Plays	11,450.00			
To, Conservation of Biodiversity				
Seminar	59,960.00			
Wall Writing	10,800.00	81,560.00		
VIDEO Showing	10,800.00			
To, Fruit Plantation				
Seedlings	20,000.00			
Fertilizer	2,800.00	41,000.00		
Mother's Training	18,200.00			
To, Nutrition Training for Women				
Training Materials	1,600.00			
Refreshments	24,410.00			
Faculty Fees	12,000.00			
Hall Rent	14,000.00			
Contingency	2,800.00	57,118.00		
VIDEO Recording	2,300.00			
To, Blanket & Dry ration distribution				
Dry ration	28,150.00			
Winter blanket	39,250.00			
Refreshments	1,000.00			
Hall Rent	3,500.00	81,000.00		
Contingency	9,100.00			
To, Computer & Printer		48,500.00		
To, Tailoring Machine		14,100.00		
To Administrative Expenditure				
Bank Charges	653.00			
Bank Charges (FCRA)	4,063.39			
Travelling Allowance	3,989.00			
Postage & Telegraph	225.00			
Audit Fees & others Fees	6,000.00			
Renewal charges	25.00			
Staff Salary	2,40,000.00			
House Rent	36,000.00			
Website renewal Fees	6,500.00			
Miscellaneous Expenses	12,511.50			
Meeting Expenses	5,215.00			
Printing & Stationery	4,958.00	3,20,139.89		
To, Excess of Income over Expenditure		91,224.36		
TOTAL		14,92,447.25	TOTAL	14,92,447.25

In terms of our report of even date:

Place, Kolkata
Date: 27/08/2025

Place: Kolkata

[Signature]
27/8/2025

For CHAUDHURI & BANERJEE
Chartered Accountants
FIRN: 321613E
[Signature]
Joydeep Bose
Partner
Membership No: 063443

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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD 01/04/2024 TO 31/03/2025

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
To, Opening Balance			By, Development of Child education		
Cash In Hand	3,924.00		Students dress & books	65,250.00	
Cash at Bank	77,824.06	81,748.06	Furniture	25,500.00	
To, S/B A/C With SBI Bank			Teacher's Salary	1,80,000.00	
A/C: 39430463256	52,255.20		Management expenses	2,235.00	
To, S/B A/C With Canara Bank					2,72,985.00
A/C: 97562200021960	25,568.86				
To, Donation		7,87,330.56	By, Sustainable Agricultural Development		
To, Donation		1,06,498.00	Farmer's training	35,400.00	
To, Members Subscription		60,000.00	Seeds	7,400.00	
To, Collection (Admission)		4,000.00	Fertilizer	8,000.00	
To, Community Contribution			Labour Wage	1,20,000.00	
Livelihood Program	62,000.00		Fingerhags	11,290.00	
Community Health Development	73,540.00		Agricultural Tools	27,000.00	2,09,090.00
Sustainable Agri Development	69,350.00		By, Community Health Development		
Development of child Education	72,000.00		Awareness Camp	42,530.00	
Conservation of Bio-diversity	26,220.00		Staff Salary	50,000.00	
To, Miscellaneous collection	12,430.00		Stakeholder's Meeting	9,000.00	
To, Bank Interest	1,133.00		Announcements	6,300.00	1,07,830.00
To, Grant in Aid (FCRA)		1,22,135.49			
To, Grant-in-Aid From Give Foundation		35,010.00	By, Livelihood Program For Women		
			Goat Distribution	48,000.00	
			Beneficiaries training	11,800.00	
			Medicine and Folder	7,100.00	
			Goat Shed	21,600.00	
			Doctor's Fee	5,450.00	93,950.00
			By, Reducing Gender Inequality		
			Awareness Camp	30,100.00	
			Wall Writing	10,500.00	
			Seminar	21,600.00	
			Street Plays	11,450.00	73,950.00
			By, Conservation of Biodiversity		
			Seminar	59,960.00	
			Wall Writing	10,800.00	
			VIDEO Showing	10,800.00	81,560.00
			By, Fruit Plantation		
			Seedlings	20,000.00	
			Fertilizer	2,800.00	
			Mother's Training	18,200.00	41,000.00
			By, Nutrition Training for Women		
			Training Materials	1,600.00	
			Refreshments	24,410.00	
			Faculty Fees	12,000.00	
			Hall Rent	14,500.00	
			Contingency	2,800.00	
			VIDEO Recording	2,300.00	57,110.00
Total c/f		15,74,193.31	Total c/f		9,37,483.00



20/08/25

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

Total c/d	Page:2	15,74,195.31	Total c/d	9,37,483.00
			By, Blanket & Dry ration distribution	
			Dry ration	26,150.00
			Winter blanket	39,250.00
			Refreshments	1,000.00
			Hall Rent	3,500.00
			Contingency	9,100.00
			By, Computer & Printer	
			By, Tailoring Machine	
			By, Administrative Expenses	
			Bank Charges	653.00
			Bank Charges (FCRA)	4,863.39
			Travelling Allowance	3,989.00
			Postage & Telegraph	225.00
			Audit Fees & others Fees	6,000.00
			Renewal charges	25.00
			Staff Salary	2,40,000.00
			House Rent	35,000.00
			Website renewal Fees	6,500.00
			Miscellaneous Expenses	12,511.50
			Meeting Expenses	5,215.00
			Printing & Stationery	4,958.00
			By, Closing Balance	
			Cash in Hand	255.50
			Cash at Bank	
			In S/B A/c With SBI Bank	
			(A/C:39430463256)	30,867.20
			In S/B A/c With SBI Bank FCRA	
			(A/C 00000041470779662)	21,072.30
			In S/B A/c With Canada Bank	
			(A/C NO.97562200021960)	1,20,777.42
				1,72,972.42
TOTAL		15,74,195.31	TOTAL	15,74,195.31

In terms of our report of even date

Date: 27/08/2025

Place: Kolkata

27/8/25

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY



Sd/- Chairman

Sd/- Secretary

Sd/- Manager

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

SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

VIII, Dakshinshibganj, Block - Patharpratima

Dist. South 24 Parganas, Pin - 743371

Period Covered: 2024-2025

Statement forming part of the financial statements

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 FCRA Accounts. The financial statements have been prepared in accordance with the generally accepted accounting principles. In the absence of any authoritatively established on 31st March 2025. Accounting principles for the specialized aspect related to charitable institution 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 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 Members of the 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. FIXED ASSETS & DEPRECIATION

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 charged 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 & generally accepted accounting principle in India.

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, S/IL/31170 OF 2005-2006 dated 11/08/2005.

c. THE REGISTRATION UNDER FOREIGN CONTRIBUTION REGULATION (ACT) 2010

The Society is also registered under foreign contribution act 2010, and complying with new FCRA ACT 2010 with FCRA division of Ministry of Home Affairs. The Registration Number and date is 147111191 dated 02/09/2023.

d. THE REGISTRATION UNDER INCOME TAX ACT, 1961

The Trust has got registration under 12AA read with section 12A of the Income Tax Act, 1961 (Act) and Section 135(5)(vi) of the Income Tax Act, 1961. Under the provision of the Act, the income of the Society is exempted from tax, subject to compliance of specific terms & condition specified in the said Act. Deferred Tax on account of permanent difference between taxable and accounting income is not provided considering the tax exemption available to the organisation.

e. CONTRIBUTION AND REMITTANCES

During the financial year all Grant contribution/remittances are received in INR, i.e. in Indian Rupees. Grant are recognised as income when received. Unspent Grant / Unutilized Grant as per Balance Sheet as on 31st March 2025 represent the Grant which have been received during the year / earlier years and not been utilized.

This shall be taken in income of the subsequent year in which it shall be utilized in term Grants with funding agency. There is no such contribution as per Rule 6 (amended) FCRA 2010.

f. MISCELLANEOUS

In the Current Year the figures have been regrouped and rearranged wherever consider necessary in the Income & Expenditure Account.
As per our certificate/report of even date.

For and on behalf of SHIBGANJ INTEGRATED DEVELOPMENT SOCIETY

27/08/2025
Secretary
Shibganj Integrated Dev. Society
P.O.-Patharpratima, South 24 Pags.

