CHAUDHURI & BANERJEE
Chartered Accountants

Funds Utilization Report for 12 month from receipt of Asha funds

Amount of grant received from **ASHA FOR EDUCATION** during the period **Rs. 3199000/-**
Amount of expenditure incurred during the period: **Rs. 3199000/-**

Receipts and Payment Account for the period 01-04-2025 to 31-03-2026 relating to project funded by Asha for Education (SF)

	Receipts	Amount		Payment	Amount
To	**Opening Balance**		By	Educational Kits 248 Children	174600
	Cash in Hand	0		Hon. for 7 Teachers	504000
	Cash at Bank	0		Salary for 3 Ayas	144000
				Nutritious foods for 248 child	1746000
				School uniform for 248 child	174600
	Grant Received from Asha for Education (SF)	3199000		Hygienic kits to 248 children	116400
				Health check up by qualified doctor	36000
				Mother's meetings	36000
				Stationery, Travelling & center maintenance	31400
				Supervisor cum Accountant	108000
				Rent for Centre at Mallickpur	108000
				Training for Teachers	20000
				Closing Balance	
				Cash in Hand 0	0
				Cash at Bank 0	0
	TOTAL	**3199000**		**TOTAL**	**3199000**

For CHAUDHURI & BANERJEE
Chartered Accountants
FRN: 323613E

Date: 28-05-2026

Place: Kolkata

UDIN: **26063443YWNGZV1760**

CHAUDHURI & BANERJEE Chartered Accountants, Kolkata

Joydeep Bose
Partner
Memo No: 063443,

INDEPENDENT AUDITOR'S REPORT

To

The Members of **DIGAMBARPUR ANGIKAR**

Report on the Audit of the Financial Statements

Report on Financial Statements:-

We have examined the accompanying Financial Statements relates to the Project of **Pre- Primary Education Centre** Funded by **Asha for Education(USA)** which is implemented by the DIGAMBARPUR ANGIKAR (" herein the Society"), of VILL & P.O. – Digambarpur, P.S. Dholahat, District – South 24 Parganas, Pin:-743349 which comprise the Statement of Income & Expenditure account, and the Receipts & Payments account from and a summary of the significant accounting policies and other explanatory information for the period 1st April 2025 to 31st March 2026 year then ended.

Management's Responsibility for the Financial Fund Statements.

Management of the Society is responsible for the preparation of these Financial Statements that give true and fair view of the financial position and financial performance.. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' 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 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 auditors' judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's 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, proper books of account as required for the Project implementation have been kept by the Society so far as it appears from our examination of those books In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required 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 as at 31st March '2026, and it's no *surplus* for the period ended on that date.

Report on Other Legal and Regulatory Requirements:-

We report that:

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 examination.

The Balance Sheet, and the Statement of Income & Expenditure Account dealt with by this Report are in agreement with the books of account. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.

According to the information and explanations given to us, no material fraud on or by the Society has been noticed or reported during the course of our examination.

For CHAUDHURI & BANERJEE
Chartered Accountants
FRN: 323613E

Joydeep Bose
Partner
Membership No.: 063443

Date: 28/05/2026

Place: Kolkata

UDIN: 26063443YWNGZV1760

Name : Digambarpiu Angikar
Balance Sheet as at 31 March, 2026
PROGRAMME NAME: PRE- PRIMARY EDUCATION CENTRE (FCRA)

(Amount in Rs.

SL No:	Particulars	Note	31 March 2025	31 March 2026
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	Unutilized Funds			
(b)	Capital Funds		31,76,177.00	28,55,643.00
			31,76,177.00	28,55,643.00
2	**Non-current liabilities**			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	**Current liabilities**			
(a)	Short-term borrowings	4	-	-
(b)	Payables	7		
(c)	Other current liabilities	8	-	-
(d)	Short-term provisions	6	-	-
			-	-
	Total		**31,76,177.00**	**28,55,643.00**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	9		
(i)	Property, Plant and Equipment			
(ii)	Intangible assets		31,76,177.00	28,55,643.00
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	-	-
(d)	Other non-current assets (specify nature)	12	-	-
			31,76,177.00	28,55,643.00
2	**Current assets**			
(a)	Current investments	10	-	-
(b)	Inventories			
(c)	Receivables	13	-	-
(d)	Cash and bank balances	14	-	-
(e)	Short Term Loans and Advances	11	-	-
(f)	Other current assets	15	-	-
			-	-
	Total		**31,76,177.00**	**28,55,643.00**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

In terms of our report of even date

For CHAUDHURI & BANERJEE
CHARTERED ACCOUNTANTS
FRN:323613E

CHAUDHURI & BANERJEE Chartered Accountants, Kolkata

Joydeep Bose
Partner
Memo No: 063443

UDIN: 26063443YWNGZV1760

Date: 28-05-2026
Place: Kolkata

For Digambarpur Angikar

For Digambarpur Angikar

Secretary President Treasurer

Name : Digambarpiu Angikar
Statement of Income and Expenditure for the Period 1st April'2025 to 31st March, 2026
PROGRAMME : PRE- PRIMARY EDUCATION CENTRE (FCRA)

	Particulars	Note	31 March 2025	31 March 2026
I	**Income**	16		
(a)	Donations and Grants Received		21,37,000.00	31,99,000.00
II	**Other Income**			-
III	**Total Income (I+II)**		21,37,000.00	31,99,000.00
IV	**Expenses:**			
(c)	Employee benefits expense	17	-	-
(d)	Finance costs	18		-
(e)	Other expenses	20	2137000	31,99,000.00
(f)	Religion/charitable expenses			
(g)	Religion/charitable expenses			
	Total expenses		21,37,000.00	31,99,000.00
V	**Surplus/Deficiet for the year before Depriciation and extraordinary items (III- IV)**		-	-
VI	Depreciation and amortization expense	9	₹ 3,58,309.00	3,20,534.00
VII	**Surplus/Deficiet for the year before extraordinary items (V-VI)**		-3,58,309.00	-3,20,534.00
VIII	Extraordinary Items			
IX	**Surplus/Deficietfor the year (VII-VIII)**		-3,58,309.00	-3,20,534.00
	Appropriations Transfer to funds, e.g., Assets fund **Transfer from funds** **Balance tansferred to General Fund**		-3,58,309.00	-3,20,534.00
	The accompanying notes are an integral part of the financial statements			

In terms of our report of even date

For CHAUDHURI & BANERJEE
CHARTERED ACCOUNTANTS
FRN:323613E

Joydeep Bose
Partner
Memo No: 063443

UDIN: 26063443YWNGZV1760
Date: 28-05-2026
Place: Kolkata

For Digambarpur Angikar

For Digambarpur Angikar

Secretary President Treasurer

Digambarpur Angikar, Pre- Primary Education Centre (FCRA)
Notes s for the year ended 31st March, 2026

(Amount in Rs.)

Notes	Particulars	31-Mar-25	31-Mar-26
16	**Income**		
(a)	**FCRA Grant Received**		
	Asha for Education	2137000.00	3199000.00
(b)	**Other income**		
	Interest Income		
	Total income	**21,37,000.00**	**31,99,000.00**
17	**Employee benefits expense**		
	(Including contract labour)		
	Human Resource Cost (Including Salaries, wages, bonus and other allowances etc)	-	-
	Total Employee benefits expense	-	-
18	**Finance cost**		
(a)	Interest expense		-
	Total Finance cost	-	-
19	**Depreciation and amortization expense**		
	on tangible assets (Refer note 9 SCH)	3,58,309.00	3,20,534.00
	Total Depreciation and amortization expense	**3,58,309.00**	**3,20,534.00**
20	**Other Expenses**		
(a)	**Programme Running Cost**		
	Cooked Nutritrious food	11,16,000.00	17,46,000.00
	Educational Kits	74,000.00	1,74,600.00
	Health Checkup	48,000.00	36,000.00
	Hygienic Kits	99,200.00	1,16,400.00
	Mothers Meeting	24,000.00	36,000.00
	School Uniform	1,48,800.00	1,74,600.00
	Training of Teachers	-	20,000.00
	Office Stationary & Other Overhead	6,27,000.00	7,87,400.00
	Rent	-	1,08,000.00
	Total	21,37,000.00	31,99,000.00

For Digambarpur Angikar

Secretary President Treasurer

CHAUDHURI & BANERJEE
Chartered Accountants, Kolkata

DIGAMBARPUR ANGIKAR

Vill. + P.O. Digambarpur, P.S. Dholahat, Block - Patharpratima

Dist. South 24 Parganas, Pin - 743349.

Project : Pre-Primary Education for Infants of Socially Excluded Community

Funded By: Asha For Education

Receipts and Payments Accounts for the year ended 31.03.2026

Receipts	Amount (Rs.)	Amount (Rs.)	Payments	Amount (Rs.)	Amount (Rs.)
To Opening Balance			By Educational Kits		174600.00
Cash In Hand	0.00		" Hon. For 7 Teachers		504000.00
Cash at Bank	0.00	0.00	" Salary for 3 Ayas		144000.00
			" Nutritious food for Childrens		1746000.00
			" Health Checkup		36000.00
			" School Uniforms		174600.00
To Fund received From Asha For Education			" Hygienic Kits for Childrens		116400.00
Pre-Primary Education		3199000.00	" Mother's Meeting		36000.00
			" Supervisor Cum Accountant		108000.00
			" Statinary,Travelling & Centre Maintenance		31400.00
			' Rent for Centre at Mallickpur		108000.00
			" Training for Teachers		20000.00
			By Closing Balance:		
			Cash in Hand	0.00	
			Cash At bank		
			State Bank of India (FC) (A/C No. 40033867818)	0.00	
			Axis Bank Ltd. (UC) (A/C No. 924010064604567)	0.00	0.00
Total		**3199000.00**	**Total**		**3199000.00**

UDIN: 26063443YWNGZV1760

Date: 28/05/2026

Place: Kolkata

For Chaudhuri & Banerjee

Chartered Accountants

Jaydeep Bose

Partner

Membership No. 063443

CHAUDHURI & BANERJEE ★ Chartered Accountants, Kolkata

For Digambarpur Angikar

Secretary President Treasurer