



AUDIT REPORT

1. We have audited the attached Balance Sheet KANKURA MASAT SOCIAL WELFARE SOCIETY Reg at Vill: Kankura Masat, P.O. - Masat, P.S. - Diamond Harbour, Dist : South 24 Pgs, Pin - 743375, West Bengal as at 31st March, 2025 and also the Receipts & Payments and Income & Expenditure Account for the period ended on that date annexed thereto [01/04/2024 to 31/03/2025]. These financial statements are the responsibility of the Association. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- (a) We have 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 company so far as appears from our examinations of those books;
- (c) The Balance Sheet, Receipt & Payments and Income & Expenditure dealt with by this Report are in agreement with this books of account;
- (d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the noted thereon, give the information required by the Income Tax Act 1961, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (i) In the case of Balance Sheet, of the state of affairs of the Association as at 31st March, 2025; and
 - (ii) In the case of the Receipt & Payments and Income & Expenditure for the period ended on that date.

Date: 7.11. 2025
Place :Kolkata



Rabindra Nath Bardhan
FCA, **RABINDRA NATH BARDHAN**
Chartered Accountant
15/15, BANERJEE PARA ROAD,
SARSUNA, KOLKATA-700061
Membership No: 017270
UDIN: 25017270YQOEYU4002

KANKURA MASAT SOCIAL WELFARE SOCIETY

Vill: Kankura Masat, P.O. - Masat, P.S. - Diamond Harbour, Dist : South 24 Pgs,
Pin - 743375, West Bengal

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025 (FCRA SECTION)

RECEIPTS	Amount	AMOUNT	PAYMENTS	Amount	AMOUNT
Opening Balance					
Cash-in-hand					
Cash in hand (FCRA)					
Cash-at-bank			Bank Charges		4,239.32
SBI - New Delhi - 40134093621	7,03,050.10				
IDBI Bank (FCRA, UC Bank)	8,39,888.80	15,42,938.90			
FCRA Section			FCRA Section		
- ASHA for Education Minnesota	2,90,000.00		ASHA for Education Minnesota		2,90,000.00
			- Primary Books and Stationery		
			ASHA for Education London		
- ASHA for Education London	8,22,000.00		- Salary and Honarium for 1 co-ordinator, 1 clerk, 1 matron, 1 night gourd and 8 coaching teacher	8,05,200.00	
- Help your NGO - Mr. Sunil Mathrani Mangroove Protection Programme	15,71,350.00		- Coaching Tiffin	4,55,760.00	
- Rebuild India Fund (DASRA)	10,24,221.00	37,07,571.00	- Re-usable Sanitary Cloths Pad Distribution	49,600.00	
			- 1 Pcs Projector Machine	47,091.00	
			- Repair & Maintenance Work	1,06,349.00	14,64,000.00
Advance Received Help your NGO - Mr. Sunil Mathrani Mangroove Protection Programme)		9,37,400.00	Rebuild India Fund (DASRA)		
			- Construction Material Purchase	5,60,388.00	
			- Electrification Work	1,00,000.00	
			- Stationery Items Purchase	1,39,000.00	
			- Organization Development	1,14,000.00	
			- Tiyas School Uniform	50,000.00	
			- Conveyance	36,612.00	10,00,000.00
Bank Interest		53,549.00	Help your NGO - Mr. Sunil Mathrani Mangroove Protection Programme		
			- Awreness Programs	13,000.00	
			- Documentation	25,000.00	
			- Field Travel	40,000.00	
			- Honarium Paid	1,55,000.00	
			- Saplings	4,44,000.00	
			- Organic Manure	1,38,750.00	
			- Shed Net	4,49,000.00	
			- Labour	3,06,600.00	15,71,350.00
			DASRA Subbatical Project		
			- Awreness Programs	50,000.00	
			- Administrative Purpose	63,550.00	
			- Honarium Paid	1,00,500.00	
			- Training & Empowerment	4,62,880.00	
			- Study Material Purchase	25,000.00	7,01,930.00
			Cash-in-hand		
			Cash in hand (FCRA)		
			Cash-at-bank		
			SBI - New Delhi - 40134093621	24,422.78	
			IDBI Bank (FCRA, UC Bank)	11,85,516.80	12,09,939.58
		62,41,458.90			62,41,458.90

In Terms of our attached report on even date

For, Rabindra Nath Bardhan

Rabindra Nath Bardhan
Rabindra Nath Bardhan

Proprietor

M.No. :- 017270

Kolkata

UDIN:25017270YQOEYU4002

Date :- 7.11.2025



KANKURA MASAT SOCIAL WELFARE SOCIETY

Vill: Kankura Masat, P.O. - Masat, P.S. - Diamond Harbour, Dist : South 24 Pgs,
Pin - 743375, West Bengal

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025 (FCRA SECTION)

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To FCRA Section			By Bank Interest		53,549.00
ASHA for Education Minnesota					
- Primary Books and Stationery		2,90,000.00			
ASHA for Education London			By FCRA Section		
- Salary and Honararium for 1 co-ordinator, 1 clerk, 1 matron, 1 night gourd and 8 coaching teacher	8,05,200.00		- ASHA for Education Minnesota		2,90,000.00
- Coaching Tiffin	4,55,760.00		- ASHA for Education London		7,74,909.00
- Re-usable Sanitary Cloths Pad Distribution	49,600.00		- Transfer for Corpus Fund Unutilised (ASHA for Education London)		6,42,000.00
- Repair & Maintenance Work	1,06,349.00	14,16,909.00	- Help your NGO - Mr. Sunil Mathrani Mangroove Protection Programme		15,71,350.00
			- Rebuild India Fund (DASRA)		4,63,833.00
Rebuild India Fund (DASRA)			- Transfer for Corpus Fund Unutilised (DASRA Subbatical Project)		7,01,930.00
- Electrification Work	1,00,000.00				
- Stationery Items Purchase	1,39,000.00				
- Organization Development	1,14,000.00				
- Tiyas School Uniform	50,000.00				
- Conveyance	36,612.00	4,39,612.00			
Help your NGO - Mr. Sunil Mathrani Mangroove Protection Programme					
- Awreness Programs	13,000.00				
- Documentation	25,000.00				
- Field Travel	40,000.00				
- Honararium Paid	1,55,000.00				
- Saplings	4,44,000.00				
- Organic Manure	1,38,750.00				
- Shed Net	4,49,000.00				
- Labour	3,06,600.00	15,71,350.00			
DASRA Subbatical Project					
- Awreness Programs	50,000.00				
- Administrative Purpose	63,550.00				
- Honararium Paid	1,00,500.00				
- Training & Empowerment	4,62,880.00				
- Study Material Purchase	25,000.00	7,01,930.00			
To Bank Charges		4,239.32			
To Excess of Income Over Expenditure		73,530.68			
		44,97,571.00			44,97,571.00

In Terms of our attached report on even Date

For Rabindra Nath Bardhan

Rabindra Nath Bardhan
Rabindra Nath Bardhan

Proprietor

M.No. :- 017270

KOLKATA

UDIN:25017270YQOEYU4002

Date :- 7.11.2025



KANKURA MASAT SOCIAL WELFARE SOCIETY

Vill: Kankura Masat, P.O. - Masat, P.S. - Diamond Harbour, Dist : South 24 Pgs,
Pin - 743375, West Bengal

BALANCE SHEET AS AT 31ST MARCH, 2025 (FCRA SECTION)

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			Fixed Assets		
As Per Schedule		22,15,549.58	As Per Schedule		19,43,010.00
Current Liabilities			Current Assets		
Advance Received Help your NGO - Mr. Sunil Mathrani Mangroove Protection Programme)		9,37,400.00	Cash in hand (FCRA)	-	-
			Cash-at-bank		
			SBI - New Delhi - 40134093621	24,422.78	
			IDBI Bank (FCRA, UC Bank)	11,85,516.80	12,09,939.58
		31,52,949.58			31,52,949.58

In Terms of our attached report on even date

For, Rabindra Nath Bardhan

Rabindra Nath Bardhan

Rabindra Nath Bardhan

Proprietor

M.No. :- 017270

KOLKATA

UDIN:25017270YQOEYU4002

Date :- 7.11.2025



FIXED ASSETS SCHEDULE FY 24-25 (FCRA SECTION)				
Sl.No.	Assets	Opening as on 01.04.2024	Addition during the year	Closing Balance as on 31.03.2025
1	Building	10,79,176.00	5,60,388.00	16,39,564.00
2	Furniture	1,44,945.00	-	1,44,945.00
3	Computer & Electrical Equipments	32,400.00	-	32,400.00
4	Steel Rack	11,810.00	-	11,810.00
5	Generator	67,200.00	-	67,200.00
6	Projector with Camera and Sound System	-	47,091.00	47,091.00
		13,35,531.00	6,07,479.00	19,43,010.00



SCHEDULE (GENERAL FUND FCRA)	
Particulars	Amount
Balance as per Last Account	28,78,469.90
Add: Funds Received for Capital Assets	6,07,479.00
Less: Transfer of CORPUS FUND (ASHA FOR EDUCATIO LONDON)	(6,42,000.00)
Less: Transfer of CORPUS FUND (DASRA SUBABTICAL PROJECT)	(7,01,930.00)
Add: Surplus for the Year	73,530.68
	22,15,549.58





Certificate to be given by Chartered Accountant

I have audited the account of "KANKURA MASAT SOCIAL WELFARE SOCIETY" of Vill: Kankura Masat, P.O. : Masat, P.S. : Diamond Harbour, District: South 24 Parganas, Pin : 743375 W.B. for the financial year ending the 31st March, 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was **Rs. 15,42,938.90**;
- (ii) foreign contribution of / worth **Rs. 46,44,971.00** was received by the association during the financial year ;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of / worth **Rs. 53,549.00** was received by the association during the financial year ;
- (iv) the balance of unutilised foreign contribution with the association at the end of the financial year was **Rs. 12,09,939.58** ;
- (v) certified that the person/association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 ;
- (vi) the information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me/us ;
- (vii) the person/association has utilised the foreign contribution received for the purpose(s) it is registered / granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief **KANKURA MASAT SOCIAL WELFARE SOCIETY**, have

- (i) **not violated** any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder;

Place:Kolkata

Date:07.11.2025

Rabindra Nath Bardhan
Name: Rabindra Nath Bardhan
Membership No.: 017270

Firm Registration No.: 302034E
UDIN: 25017270YQOEYU4002

