



Independent Auditor's Report to the Member of

KALYANIA

We have audited the accompanying statement of "Kalyania" which comprise the Balance sheet as 31st March 2021, Income & Expenditure Account for the year ended on that date, a summary of significant accounting Policies and other accounting information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and air view of the financial position, financial performance of the society in accordance with the Accounting Standards as applicable to the Society. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material mis -statement, whether due to fraud or error.

Auditor's 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 on Auditing issued by the Institute of Chartered Accountants of 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 mis-statement.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, In making those risk assessments, the auditor considers internal control design audit procedures that are a 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, the Balance Sheet gives a true & fair view of the state of affairs of the Society as on 31st March, 2021 and the Income & Expenditure Account gives a true & fair view of surplus for the year ended on that date according to the best of our information and explanation given to us and as shown by the books of the society.

We further report that we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit and above mentioned accounts, are in agreement with the books of account.

UDIN - 21051429AAAAHH8307



PRABIR KUMAR SAHA

Chartered Accountants
Membership No.051429

Dated: 09th October 2021
Place: Kolkata

KALYANI A

B-1/275, KALYANI, NADIA

Balance Sheet as at 31st March 2021.

LIABILITIES	Amount		Amount	ASSETS	Amount		Amount	
	Rs.	P.			Rs.	P.	Rs.	P.
Capital FUND				FIXED ASSETS				
General Fund				<u>Ref: Fixed Assets Schedule</u>				8744862.05
As per last account	11221058.04			INVESTMENTS				
Add: Excess of Income over Expenditure	550615.40		11771673.44	Fixed Deposit With SBI	9071230.00			
Student Benefit Fund				TDR HDFC Bank (KALYANIA-DSMGSC Pr	5700000.00			
As per last account	1596961.07			TDR YES Bank (KALYANIA-DSMGSC Proj)	5000000.00			
Add: Interest on TDR	147926.00			FD with HDFC Bank	1500000.00			21271230.00
Add: Donation recived during the year	820450.00			(Kajal Bhattacharyya eye Clinic)				
	2565337.07			CURRENT ASSETS				
Less: Scholarship during the year	232843.00		2332494.07	Deposited- For LPG Cylinder				3900.00
Kajal Bhattacharyya Eye Clinic Fund				<u>Advances to Staff & Others</u>				
As per last Account	1993014.00			As per last Account	15000.00			
Add : Interest on TDR	80085.00			Add: During the year	50000.00			
	2073099.00			Less: Recovered during the year	65000.00			10000.00
Less : Expenses during the year	193013.00		1880086.00		55000.00			
S.S.Niketan Fund				Accrued Interest on TDR(Yes Bank)	173072.22			
As per last account			3211152.11	Add: During the year	10588.00			
Ambulance Fund					183660.22			
As per last account			676000.00	Less : Received during the year	173072.22			10588.00
Kalyania-DSMGSC Project				Accrued Interest on SBI (All Funds)				116877.00
As per last account	10523576.48			T.D.S (Income Tax)				
Add: Term Deposit Interest credited to Bank	659502.90			As per last account	206271.26			
Add : Savings Bank Interest (DS memorial Fund	19267.00			Add: TDS on TDR Interest	97805.06			
Add : Donation received during this year	700000.00				304076.32			
	11902346.38			Less: Refund during the year	107210.00			196866.32
Less: Expenses (Ref: Receipts & payments A/c	442621.00		11459725.38					
OAH(seat rent) Fund				Closing Cash & Bank Balance				
As per last account	1330500.00			Cash in hand	67371.48			
Add: Seat Rent Capitalised	490900.00		1821400.00	HDFC Bank 50100309394068 (DSMGSC)	255053.01			
Security Deposited Karate Dress				HDFC Bank 50100330835816 (Kalyania)	98417.4			
			3900.00	SBI C/ A No. 11151090285, Kalyani	252907.94			
Security Deposit (Sweing Training)				S.B.I A/c. No. 11151217330 (General)	964883.75			
As per last account	21000.00			S.B.I A/c No.30916938228 (O.A Home)	100861.39			
Add : During the year	11000.00		32000.00	S.B.I A/c. No.11151096640(S.B.Fund)	270272.81			
Advance (Old Age Home)				S.B.I A/c. No.11151094994(S.S.Niketan)	951949.92			
As per last account	102700.00			Yes bank A/c No. 034294600000818	252679.91			3214397.61
Add : During the year	43200.00							
	145900.00							
Less: Refund during the year	36950.00		108950.00					
Security Deposit (Old Age Home)								
As per last account	465800.00							
Add : During the year	140000.00							
	605800.00							
Less: Refund during the year	335000.00		270800.00					
Security Deposit (Library)								
- As per last account			540.00					
			33568721.00					33568721.00

Signed in terms of our report of even date

Dated : 09th October 2021

Place : Kolkata



 PRABIR KUMAR SAHA
 Chartered Accountant

C.P. No 051429

KALYANIA
B-1/275, KALYANI, NADIA

Income & Expenditure Account for the year ended 31.03.2021

	Expenditure	Amount			Income	Amount		
		Rs.	P.			Rs.	P.	
To	Old Age Home Expenses (Ref: Sch--1)			1400000.00	By	Subscription from Members Life Membership		10000.00
To	Charitable Clinic Expenses (Ref: Sch--2)			186520.36	By	Old Age Home (Receipts) Admision Charges	24000.00	
	S.S.Niketan & Art School Expenses (Ref: Sch- 3)			1547252.44		For food & other Exp.	1284750.00	
						Guest Charges (O.A. Home)	55120.00	
						Donation- Sarodotsav	19054.00	1382924.00
To	Asha (Classmate Education Project) (Ref: Sch- 4)			371328.00				
To	Asha-Kalyania (Education Module) (Ref: Sch- 5)			263709.00	By	Donation Received for Donation For Face Shield & Mask	109490.00	
						Suhasini Sishu Niketan School	1272123.87	
						General Fund Donation	359437.00	
To	Ambulance Running Expenses			57338.00		Charitable Clinic	71732.00	
						Foreign Contribution	1642980.38	
To	General & Administrative Exp. Audit Fees			7000.00		General Fund (DSMCCG)	16200.00	
	Accounting Charges			36000.00		Bastra Bitaran	58011.00	3545174.25
	Face Shield & Mask			133142.00		Asha classmate Donation	15200.00	
	Rent Office			12000.00				
	Bank Charges			24798.38	By	Interest On Fixed Deposit General Fund	74011.00	
	Bastra Bitaran Expenses			75520.00		Old Age Home Fund	61438.00	
	Celebration & Cultural Expenses			4916.00		SSN Fund	303810.00	439259.00
	Insurance & Taxes (Vehicle)			18590.00				
	Misc.Expenses			65562.00				
	Printing & Stationery			36319.00	By	Savings Bank Interest Bank of India	0.00	
	Postage & Courier			1306.00		S.B.I A/c. No. 11151217330 (Kalyania)	42708.00	
	Repair & Maintenance			9452.00		S.B.I A/c. No.11151096640(S.B.Fund)	6530.00	
	Salary to office Staff			3000.00		S.B.I A/c. No.11151094994(S.S.Niketan)	47759.00	
	Refreshment			7561.00		S.B.I A/c No.30916938228 (O.A Home)	2296.00	
	Self Defence traning center			17965.00		HDFC A/c No. 03201000051735 (SSN)	0.00	
	Travelling & Conveyance			2000.00		HDFC A/c No. 50100330835816 (Kalyania)	6770.00	106063.00
	Telephone & Internet Charges			4530.00				
	Covid & Aumphan Relief			220217.00		Ambulance Service		27350.00
	Legal & Renewal Fee			50.00		Sevika/Medical Equip Service		75990.00
To	Depreciation on Fixed Assets Ref: Fixed Asset Schedule-I			560731.67		Donation Basanta Panchami		18102.00
						LPG subsidy		875.00
						Miscellaneous receipts		11686.00
	Excess of Income over Expenditure			550615.40				
				5617423.25				5617423.25

Signed in terms of our report of even date

Dated : 09th October 2021
Place : Kolkata


PRABIR KUMAR SAHA
 Chartered Accountant

C.P. No 051429

ANNEXURE TO INCOME & EXPENDITURE ACCOUNT -2020-2021

Schedule-1(Old Age Home Expenses)	
Head of Accounts	Amount
Bedding Expenses	5055.00
Cable Charges(OAH)	18852.00
Cleaning & Sanitation (OAH)	90855.00
Cultural & Celebration (OAH)	2641.00
Electricity Charges (O.A.H)	173647.00
Fooding Expenses(OAH)	904950.00
Misc. Exp. (OAH)	785.00
News Paper & Magazine	5559.00
Night Guard	1120.00
Rates & Taxes(OAH)	4217.00
Repaire & Maintenance(OAH)	83134.00
Salary to Staff (O.A.H)	88550.00
Saradotsav-2020	18974.00
Telephone (OAH)	1661.00
	1,400,000.00

Schedule-2 (Charitable Clinic Expenses)	
Head of Accounts	Amount
Charitable Clinic Maintenance	8621.00
Cleft Lip & Cleft Palate Camp	30440.00
Cost of Medicine	129574.36
Equipment & Lens(Charitable Clinic)	8902.00
Refreshment(Charitable Clinic)	4983.00
Salary & Exgratia(Charitable Clinic)	4000.00
	186520.36

Schedule-3 (S.S.Niketan & Art School Expenses)	
Head of Accounts	Amount
Administrative & Misc.Cost (SSN)	308329.00
Adult Education	47700.00
Anti Psychotic Medicine	39444.00
Books,Excersie & Printing Etc (SSN)	49928.00
Books & Stationary for Support Centre	4930.00
Cultural & Supportive Events Managements	26973.00
Dress for Children of S.S.N	91023.44
Dress for Support Centre(Sunday Art School)	21012.00
General Awareness Prog. and Camps	20302.00
Honorarium for Psychiatriis & Counsellor	6900.00
Honourarium to Project Co-Ordinator	72000.00
Maintenance and Recurring Cost	31755.00
Major Meal in Different Festival (Art School)	11600.00
Major Meal in Different Festival (SSN)	10818.00
Psycho Awareness Programme	6800.00
Salary to Non-Teaching Staff (SSN)	130800.00
S.S.Niktan Rent. & Taxes & Electricity	40551.00
Student Mid Day Meal & Tiffin Expenses	109526.00
Supplimentary Food (SSN)	56643.00
Supplimentary Food (Support Centre)	76280.00
TA & Tiffin Allowance	323700.00
Tiffin for Support Centre	14938.00
Welfare & Medical Support (Studes & Parents)	45300.00
	1,547,252.44

Schedule-4 (Asha Classmate Education Project)	
Head of Accounts	Amount
Classmate Assistant	59860.00
Electricity & Maintenance	6180.00
Remuneration to Guard Cum Peon	21400.00
Office Contingencies	7429.00
Reference Books	1960.00
Study Materials	18082.00
Tiffin Cost (Asha Classmate Educator)	80217.00
Tutor Incentive (Asha Classmate Educator)	176200.00
	371328.00

Schedule-5 (Asha -Kalyania Education Module Project)	
Head of Accounts	Amount
<u>Asha-Kalyania Advance Sewing Training Centre</u>	
Asst. Instructor(Advance Sewing Centre)	7200.00
Electricity, Water, Stationary Etc	27271.00
Maintenance & Administrative	7619.00
Miscellenious(Advance Sewing)	7500.00
Tiffin- Advance Sewing Training Centre	8196.00
Training Materials	18700.00
Vocational Instructor	8400.00
<u>Asha-Kalyania Sewing Centre Project Expenses</u>	
Asst. Instructor Remuneration	16500.00
Contingencies (Sweing Centre)	14243.00
Helper's Remuneration (Sweing Centre)	3200.00
Honorarium to Project Co-Ordinator for Vocatio	27000.00
Instructor Remuneration(Sweing Training)	16200.00
Maintenance Expenses(Sweing Centre)	3200.00
Miscellaneous - Sewing Traing	1430.00
Office & Admin Exp.(Sweing Centre)	71790.00
Tiffin (Sewing Trg. Centre)	14940.00
Training Materials(Sweing Centre)	10320.00
	263709.00



PRABIR KUMAR SAHA
Chartered Accountant

C.P. No 051429

KALYANIA
B-1/275, Kalyani, Nadia, West Bengal -741235

Fixed Asset Schedule(2020-2021)

Particulars	As at 01.04.2020	Addition during the year		As at 31.03.2021	Depreciation 2020-21	W.D.V as at 31.03.2021	Rate of Depreciation
		Over 180 days	Less than 180 days				
Building	7151964.60	12720.00	81728.00	7246412.60	360277.43	6886135.17	5 % on W.D.V
Sweing Traing Shed Bldg.	480197.03	0.00	0.00	480197.03	24009.85	456187.18	5 % on W.D.V
VEHICLE							
Ambulane	35460.58	0.00	0.00	35460.58	5319.09	30141.49	15 % on W.D.V
Motor Car	79546.37	0.00	665300.20	744846.57	61829.47	683017.10	15 % on W.D.V
Autorefractometer(Charita bale eye Clinic)	331520.00	0.00	0.00	331520.00	49728.00	281792.00	15 % on W.D.V
Community Hall	53493.99	0.00	0.00	53493.99	5349.40	48144.59	10 % on W.D.V
Fan & Furniture							
Old Age Home Unit	26491.75	0.00	0.00	26491.75	2649.17	23842.57	10 % on W.D.V.
SSN Unit	55728.72	0.00	0.00	55728.72	5572.87	50155.85	"
Library	1124.62	0.00	0.00	1124.62	112.46	1012.16	"
General	31409.24	5000.00	0.00	36409.24	3640.92	32768.32	"
Cooking Utensils	13797.03	0.00	0.00	13797.03	1379.70	12417.32	10 % on W.D.V.
Computer & Accessories	261.41	0.00	0.00	261.41	104.57	156.85	40 % on W.D.V
Gyser	4643.96	0.00	0.00	4643.96	696.59	3947.37	15 % on W.D.V.
Inverter (OAH)	66886.34	0.00	0.00	66886.34	10032.95	56853.39	15 % on W.D.V.
LCD Projecter	8662.58	0.00	0.00	8662.58	1299.39	7363.19	15 % on W.D.V.
Library Books	12375.85	0.00	6000.00	18375.85	1537.59	16838.27	10 % on W.D.V.
Sweing Machine (Advance training)	67703.99	0.00	0.00	67703.99	10155.60	57548.39	15 % on W.D.V
Movie Camera (Handy Cam)	5712.71	0.00	0.00	5712.71	856.91	4855.80	15 % on W.D.V.
Television	23818.45	0.00	0.00	23818.45	3572.77	20245.68	15 % on W.D.V.
Water Fillter (OAH)	6374.99	0.00	0.00	6374.99	956.25	5418.74	15 % on W.D.V.
Fire Extinguisher	2837.90	0.00	0.00	2837.90	425.69	2412.22	15 % on W.D.V.
Xerox Machine	74833.43	0.00	0.00	74833.43	11225.01	63608.41	15 % on W.D.V.
TOTAL	8534845.52	17720.00	753028.20	9305593.72	560731.67	8744862.05	

Dated : 09th October 2021

Place : Kolkata



PRABIR KUMAR SAHA
Chartered Accountant

C.P. No 051429

KALYANIA

B-1/275, KALYANI, NADIA

Society Registration No. S/91544 of 1998-99, FCRA Regd. No.147060075

Receipts & Payments accounts for the year ended as on 31st March 2021.

	Receipts	Amount			Payments	Amount	
		Rs.	P.			Rs.	P.
To	Opening Balance						
	Cash in hand		0.00	By	Utilisation of Foreign Fund		
	SB C/A No. 11151090285 with State Bank of India Kalyani Branch	210764.97			Social & Charitable Expenses Relief to Aumphan Cyclone victims As per Annex-I		165000.00
			210764.97		Vocational Training Basic Sweing Training Expenses Advance Sweing Training Expenses (As per Annex II & III)	76833.00 102398.00	179231.00
To	Foreign Contribution :				Educational Purpose		
	Medha Foundation	157980.38			Asha-Kalyania Education Module Educational Programme (MEDHA) (As per Annex IV & V)	1127670.00 128135.00	1255805.00
	Asha For Education	1485000.00	1642980.38		Bank Charges		801.41
				By	Closing Balance		
					Cash in hand		0.00
					C/A No. 40 with State Bank of India Kalyani Branch	252907.94	252907.94
			1853745.35				1853745.35

Dated : 09th October 2021

Place : Kolkata

Signed in terms of our report of even date



Prabir Saha
PRABIR KUMAR SAHA
Chartered Accountant

C.P. No 051429

1	<u>Relief to Aumphan Cyclone victims</u>	Amount	
	Opening Balance of Uspent Amount	-	
	Amount Received	165,000.00	
	Less: Amount Utilised	165,000.00	(As per Annex-I)
	<i>Un-Spent Amount</i>	-	
2	<u>SWEING TRAINING PROGRAMME (Regular)</u>	Amount	
	Opening Balance of Uspent Amount	17,600.00	
	Amount Received	120,134.00	
	Less : Amount Utilized	76,833.00	(As per Annex-II)
	<i>Un-Spent Amount</i>	60,901.00	
3	<u>SWEING TRAINING PROGRAMME (Advance)</u>	Amount	
	Opening Balance of Uspent Amount	31,630.00	
	Amount received	142,935.00	
	Less : Amount Utilized	102,398.00	(As per Annex-III)
	<i>Un-Spent Amount</i>	72,167.00	
4	<u>EDUCATIONAL PROGRAMME</u>	Amount	
	Opening Balance of Uspent Amount	81,561.00	
	Amount received	1,056,366.00	
	Less: Amount Utilised	1,127,670.00	(As per Annex-IV)
	<i>Un-Spent Amount</i>	10,257.00	
5	<u>EDUCATIONAL PROGRAMME(Medha)</u>	Amount	
	Opening Balance of Uspent Amount	80,538.07	
	Amount received	158,545.27	
	Less: Amount Utilised	129,500.40	(As per Annex-V)
	<i>Un-Spent Amount</i>	109,582.94	
	<u>Summary of Closing Balance</u>		
	Relief to Aumphan Cyclone victims	-	
	Sewing (Regular)	60,901.00	
	Sewing (Advance)	72,167.00	
	Educational Programme(Asha)	10,257.00	
	Educational Programme(Medha)	109,582.94	
	<i>Closing Balance - 31.03.2021</i>	252,907.94	



PRABIR KUMAR SAHA

Chartered Accountant

C.P. No 051429

Annex- I

Relief amount paid to Amphan Cyclone victims on 20.09.2020	165,000.00
	165,000.00

Annex- II Sweing Traing Expenses (Regular)

Honourarium to Instructors	35,900.00
Training Materials	10,320.00
Electricity & Water	14,243.00
Tiffin Cost	14,940.00
Miscellaneous	1,430.00
	76,833.00

Annex- III Advance Sweing Traing Expenses

Honourarium to Instructors	15,600.00
Training Materials	18,700.00
Tiffin Cost	6,327.00
Electricity & Water	27,271.00
Miscellaneous	7,500.00
Project co-ordinator for vocational module	27,000.00
	102,398.00

Annex- IV Educational Module Expenses (Asha- Kalyania)

Dress for SSN	62,253.00
food for SSN students	61,785.00
for Support Centre students	43,278.00
Teachers and Non-teaching Staffs Honourarium	370,300.00
Books/Exercise/Printing	23,248.00
School Building Rent	31,721.00
Maintenance	20,800.00
Adult Education Programme	31,700.00
Project Co-Ordinator's Remuneration	72,000.00
Medical Support to staff, children & guardian	23,865.00
Counselling & Anti psychotic medicine	30,387.00
Asha Classmate Coaching Centre	356,333.00
	1,127,670.00

Annex- V Educational Programme (MEDHA)

Dress for Support centre	21,012.00
Regular tiffin, festival meal & supplimentary food for Support Centre students	38,740.00
Drawing books & stationary for support centre	4,930.00
Cultural and supportive event management	28,338.40
Psycho Awareness Programme	6,800.00
Scholarship	29,680.00
	129,500.40



Prabir Saha
PRABIR KUMAR SAHA
Chartered Accountant

C.P. No 051429