A Pradhan & Associates
Chartered Accountants

CA. A Pradhan
E-mail : ashokesther@rediffmail.com
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28-B, Kalidas Patitundi Lane,
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Telephone: 4004 5460
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INDEPENDENT AUDITORS REPORT

Report on the Financial Statement:

SANTOSHPUR GRACE COMMUNITY CENTRE

We have audited the accompanying financial statements of SANTOSHPUR GRACE COMMUNITY CENTRE, 142/1,Santoshpur Avenue, Flat B/5, Kolkata -700075 which comprise the Balance Sheet as at March 31, 2019, the Income and Expenditure Account and Receipt & Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with normally accepted accounting principles and standards applicable in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, 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 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 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 relevant to the organization'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.

A. PRADHAN & ASSOCIATES
KOLKATA
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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by The W.B. Societies Registration Act, 1961, as well Rules & Regulations made there under, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

a. In the case of the Balance Sheet, of the state of affairs Society as at 31 March, 2019;
b. In the case Income & Expenditure Account, of the Deficit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the W.B. Societies Registration Act, 1961. 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 purpose of audit;
   b. In our opinion proper books of account as required by law have been kept by the society so far as appears from our examination of those books;
   c. The Balance Sheet Income & Expenditure Account and Receipt & Payment Account dealt with by this Report are in agreement with the books of account;
   d. In our opinion the Balance Sheet and Income & Expenditure Account comply with the Accounting Standards.

For, A. Pradhan & Associates.
Chartered Accountants
Firm's Registration Number: 325131E

A. Pradhan.

Signature
(A. PRADHAN)
(Proprietor)
Membership Number : 053543
Place of Signature: 28B, Kalidas Patitundi Lane,Kolkata : 700026
Date: 11.09.2019
UDIN NO:19053543AAAAAQ2217

A. PRADHAN & ASSOCIATES
KOLKATA
Chartered Accountants

For Santoshpur Grace Community Centre
President

For Santoshpur Grace Community Centre
Secretary

SANTOSHPUR GRACE COMMUNITY CENTRE
(Combined Account)
142/1, Santoshpur Avenue, Flat B/5, Kolkata - 700 075.
Balance Sheet as on 31st March, 2019

Liabilities		Amount(Rs.)	Assets		Amount(Rs.)
Capital Fund (FC) :			**Fixed Assets**		
Balance as per last A/c	9,70,173.62		As per Schedule 'A' Attached		20,82,428.00
LESS: Deficit during the year	2,41,337.82	7,28,835.80			
			Current Assets (FC):		
			T.D.S. on Interest a/y-17-18	6,868.21	
Capital Fund (Local) :			T.D.S. on Interest a/y-18-19	5,250.00	12,118.21
Balance as per last A/c	17,24,327.02				
Add:Surplus during the year	1,857.79	17,26,184.81			
			Current Assets(Local) :		
			Security Deposit with CESC(Local)	15,350.00	15,350.00
Development Fund(F.C.)					
Balance as per last A/C	16,65,855.94	16,65,855.94			
			Cash and Bank Balances(FC):		
			Cash in Hand	367.63	
Liability for Expenses (FC):			(As certified by the Management)		
Salary (March'2019)	47,950.00		Cash at Bank	19,49,409.90	19,49,777.53
Electricity (March'2019)	8,000.00		Standard Chartered Bank		
Audit Fees (2018-19)	9,000.00		(A/C No. 32111002242)		
Honorarium (March'2019)	6,000.00				
Telephone charges(March'2019)	353.00	71,303.00	**Cash and Bank Balances(Local):**		
			Cash in Hand	8,009.56	
Liability for Expenses (Local):			(As certified by the Management)		
Audit Fees (2019)	9,000.00		Cash at Bank:	1,35,496.25	
Salary (March'2019)	2,000.00	11,000.00	H.D.F.C. Bank		1,43,505.81
			(SB A/C No.00221000173628)		
		42,03,179.55			42,03,179.55

In terms our Report of even date

A. PRADHAN & ASSOCIATES
Chartered Accountants
F.R.N:-325131E

(A. PRADHAN)
Proprietor
Mem no-053543

A. PRADHAN & ASSOCIATES
KOLKATA
Chartered Accountants

Place:28 B, K.P. LANE
Kolkata-700026
Date : 11.9.2019
UDIN NO:19053543AAAAAQ2217

SANTOSHPUR GRACE COMMUNITY CENTRE

(Combined Account)

142/1, Santoshpur Avenue, Flat B/5, Kolkata - 700 075.

Receipt and Payment Account for the year ended 31st March, 2019

Receipts	F.C. (Rs.)	Local (Rs.)	Total (Rs.)	Payments	F.C. (Rs.)	Local (Rs.)	Total (Rs.)
To Opening Balance as on 01.04.2018 :				By Salary & Wages for Teachers & Staff	5,80,450.00	1,03,000.00	6,83,450.00
" Cash in Hand	4,940.63	16,838.56	21,779.19	" Food Expenses for Creche Students	3,62,414.00		3,62,414.00
" Cash at Bank	21,62,627.93	1,11,339.25	22,73,967.18	" Medical Expenses for Children	4,378.00		4,378.00
(A/C No. 02242)				" Electricity Charges	87,070.00		87,070.00
HDFC Bank (A/C No.173628)				" Class-Room Maintenance	7,184.00		7,184.00
				" Building Repairing	22,520.00		22,520.00
" Donation Received(Others)	10,45,126.40	43,950.00	10,89,076.40	" Honorarium to Doctor	30,800.00		30,800.00
" Membership Subscription		1,400.00	1,400.00	" Books & Study Materials	335.00		335.00
" Computer Training Fees		1,750.00	1,750.00	" Christmas Gifts	37,800.00	4,500.00	42,300.00
" Bank Interest Received	80,397.00	4,393.00	84,790.00	" Computer Maintenance	20,447.00		20,447.00
" LIC Employee's Contribution	1,800.00		1,800.00	" Office Maintenance	33,101.00	7,095.00	40,196.00
" Church Offering Received		2,16,966.00	2,16,966.00	" LIC Employee's Contribution	1,800.00		1,800.00
" Sundry Credit balance Written Off		8,065.79	8,065.79	" LIC Employer's Contribution	1,264.00		1,264.00
				" Crockeries	3,041.00		3,041.00
				" Travelling expenses	752.00		752.00
				" Musical Instrument Repairing	200.00		200.00
				" Internet Services Charges	9,968.00		9,968.00
				" Donation Given	1,000.00	19,600.00	20,600.00
				" Student Scholarship		1,00,200.00	1,00,200.00
				" Outstanding Expenses Paid:			
				" Audit Fees 17-18	9,000.00	9,000.00	18,000.00
				" Electricity Charges	7,570.00	8,065.79	15,635.79
				" Honorarium to Doctor	2,800.00		2,800.00
				" Salary & Wages for Teachers & Staff	42,450.00	9,500.00	51,950.00
				" Fixed Assets Purchased:			
				" CCTV Installation	4,000.00		4,000.00
				Computer and Peripheral	22,500.00		22,500.00
				" Administrative Expenses:			
				" (As Per Schedule "B" Attached)	52,270.43	236.00	52,506.43
				" Closing Balance as on 31.03.2019			
				Cash in Hand	367.63	8,009.56	8,377.19
				Standard Chartered Bank	19,49,409.90	1,35,496.25	20,84,906.15
				(A/C No. 32111002242)			
				HDFC Bank (A/C No.221000173628)			
	32,94,891.96	4,04,702.60	36,99,594.56		32,94,891.96	4,04,702.60	36,99,594.56

In terms our Report of even date

For Santoshpur Grace Community Centre

President

For Santoshpur Grace Community Centre

Secretary

28B, K.P. LANE
Kolkata-700 026

Date : 11.9.2019
UDIN NO:19053543AAAAAQ2217

A. PRADHAN & ASSOCIATES
Chartered Accountants
F.R.N:-325133E

(A. PRADHAN)
Proprietor
Mem. no-053543

A. PRADHAN & ASSOCIATES KOLKATA Chartered Accountants

SANTOSHPUR GRACE COMMUNITY CENTRE

(Combined Account)

142/1, Santoshpur Avenue, Flat B/5, Kolkata - 700 075.

Income and Expenditure Account for the year ended 31st March, 2019

Expenditure	F. C.(Rs.)	Local (Rs.)	Total (Rs.)	Income	F. C.(Rs.)	Local (Rs.)	Total (Rs.)
To Salary & Wages for Teachers & Staff	6,28,400.00	1,05,000.00	7,33,400.00	By Donation Received(Others)	10,45,126.40	43,950.00	10,89,076.40
" Food Expenses for Creche Students	3,62,414.00		3,62,414.00	" Bank Interest on Saving A/C	80,397.00	4,393.00	84,790.00
" Medical Expenses for Children	4,378.00		4,378.00	" Membership Subscription		1,400.00	1,400.00
" Electricity Charges	95,070.00		95,070.00	" Computer training fees		1,750.00	1,750.00
" Class-Room Maintenance	7,184.00		7,184.00	" Church Offering Received		2,16,966.00	2,16,966.00
" Building Repairing	22,520.00		22,520.00	Sundry Credit Balance Written Off		8,065.79	8,065.79
" Honorarium to Doctor	36,800.00		36,800.00				
" Books & Study Materials	335.00		335.00	" Excess of Expenditure Over Income	2,41,337.82		2,41,337.82
" Christmas Gifts	37,800.00	4,500.00	42,300.00				
" Computer Maintenance	20,447.00		20,447.00				
" Office Maintenance	33,101.00	7,095.00	40,196.00				
" LIC Employer's Contribution	1,264.00		1,264.00				
" Crockeries	3,041.00		3,041.00				
" Travelling expenses	752.00		752.00				
" Musical Instrument Repairing	200.00		200.00				
" Internet Services Charges	9,968.00		9,968.00				
" Donation Given	1,000.00	19,600.00	20,600.00				
" Student Scholarship		1,00,200.00	1,00,200.00				
" Written off TDS	8,065.79		8,065.79				
" Depreciation A/c	32,498.00	29,036.00	61,534.00				
"							
" Administrative Expenses:							
" (As Per Schedule "C" Attached)	61,623.43	9,236.00	70,859.43				
" Excess of Income Over Expenditure		1,857.79	1,857.79				
	13,66,861.22	2,76,524.79	16,43,386.01		13,66,861.22	2,76,524.79	16,43,386.01

In terms our Report of even date

For Santoshpur Grace Community Centre

President

For Santoshpur Grace Community Centre

Secretary

28B, K.P. LANE
Kolkata-700 026

Date : 11.9.2019
UDIN NO:19053543AAAAAQ2217

A. PRADHAN & ASSOCIATES
KOLKATA
Chartered Accountants

A. PRADHAN & ASSOCIATES
Chartered Accountants
F.R.N:-325131E

(A. PRADHAN)
Proprietor
Mem No-053543

SANTOSHPUR GRACE COMMUNITY CENTRE
142/1, Santoshpur Avenue, Flat-B/5, Kolkata-700075.
(COMBINED)
Schedule of Fixed Assets as on 31st March, 2019

SCHEDLULE-A

Particulars	Rate (%)	W.D.V. as on 01.04.2018	Addition during the year		Total	Depreciation During the year	W.D.V. as on 31.03.2019
			up to 30.09.18	from 01.10.18			
F.C. A/c							
Land Sandeshkhali		1,82,000.00			1,82,000.00	-	1,82,000.00
Furniture	10%	15,389.00			15,389.00	1,539.00	13,850.00
Musical Instrument	10%	856.00			856.00	86.00	770.00
Water Pump	15%	3,524.00			3,524.00	529.00	2,995.00
Bi-Cycle	15%	4,592.00			4,592.00	689.00	3,903.00
Computer	40%	13,693.00	16,500.00	6,000.00	36,193.00	13,277.00	22,916.00
CCTV	15%	12,750.00	4,000.00		16,750.00	2,513.00	14,237.00
Boundry Wall(W.I.P)	5%	2,77,293.00			2,77,293.00	13,865.00	2,63,428.00
Total (A)		5,10,097.00	20,500.00	6,000.00	5,36,597.00	32,498.00	5,04,099.00
LOCAL A/C							
Land(Freehold)		11,92,045.00			11,92,045.00	-	11,92,045.00
Building(Nandan Kanan)	5%	2,55,130.00			2,55,130.00	12,757.00	2,42,373.00
Office Premises	10%	1,48,699.00			1,48,699.00	14,870.00	1,33,829.00
Musical Instrument	10%	1,106.00			1,106.00	111.00	995.00
Bi-Cycle	15%	4,135.00			4,135.00	620.00	3,515.00
Office Furniture	10%	5,170.00			5,170.00	517.00	4,653.00
Computer		5.00			5.00	-	5.00
Electric Fan	15%	1,075.00			1,075.00	161.00	914.00
Total (B)		16,07,365.00			16,07,365.00	29,036.00	15,78,329.00
TOTAL (A+B)		21,17,462.00	20,500.00	6,000.00	21,43,962.00	61,534.00	20,82,428.00

For Santoshpur Grace Community Centre
Ranjan Kumar Sarkar
President

For Santoshpur Grace Community Centre
Secretary

A. PRADHAN & ASSOCIATES
KOLKATA
Chartered Accountants

SANTOSHPUR GRACE COMMUNITY CENTRE
142/1, Santoshpur Avenue, Flat-B/5, Kolkata-700075.
For the year ended- 18-19

Schedule -B Forming Part of Receipt & Payment Accounts

Schedule-B

	Administrative Expenses :-	F.C.	LOCAL	Amount
1	Bank Charges	1,212.43	236.00	1,448.43
2	Printing & Stationary	7,308.00		7,308.00
3	Professional fees	10,000.00		10,000.00
4	Property Tax	3,650.00		3,650.00
5	Consultancy Charges	22,700.00		22,700.00
6	Telephone Expenses	7,400.00		7,400.00
	Total	52,270.43	236.00	52,506.43

Schedule -C Forming Part of Income & Expenditure Accounts

Schedule-C

	Administrative Expenses :-	F.C.	LOCAL	Amount
1	Audit Fees 18-19	9,000.00	9,000.00	18,000.00
2	Bank Charges	1,212.43	236.00	1,448.43
3	Consultancy Charges	22,700.00		22,700.00
4	Printing & Stationary	7,308.00		7,308.00
5	Professional fees	10,000.00		10,000.00
6	Property Tax	3,650.00		3,650.00
7	Telephone Expenses	7,753.00		7,753.00
	Total	61,623.43	9,236.00	70,859.43

A. PRADHAN & ASSOCIATES
KOLKATA
Chartered Accountants

For Santoshpur Grace Community Centre
Ranjan Kumar Sarkar.
President

For Santoshpur Grace Community Centre
Secretary

SANTOSHPUR GRACE COMMUNITY CENTRE

(Foreign Contribution & local A/c)

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. The accounts are prepared on accrual basis and financial statements have been prepared in accordance with uniform accounting policies.

2. Fixed assets are stated at cost of acquisition and include subsequent improvements thereto. All cost including taxes, duties, freight and other incidental expenses related to the acquisition and installation are capitalized.

3. Depreciation on fixed assets has been calculated on written down value method, and at the rates prescribed under the Income Tax Rules, 1962.

4. Figures are rounded off to the nearest rupee wherever necessary.

5. Advances and deposits are subject to confirmation, if any.

6. The society is registered as a charitable institution u/s 12A of I.T Act, 1961. The Society is also registered with the ministry of home affairs, New Delhi as per the FCRA Act 2010 for receipt of foreign contribution.

7. Previous year's figures have been re-classified wherever necessary to conform to current year's presentation.

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KOLKATA
Chartered Accountants