

**AUDITORS' REPORT**

We have audited the attached Balance Sheet of **Jagaddal Vivekananda Educational Society for the Children of Vill.: Jagaddal, P.O.: Dakshin Jagaddal, Kolkata - 700151** as at 31<sup>st</sup> March, 2015 and also the Income & Expenditure Account and Receipts & Payments Accounts for the year ended on that date annexed thereto. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have 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.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements, together with the notes thereon, give a true and fair view in conformity with accounting principles generally accepted in India:-

- (a) in the case of the Balance Sheet, of the state of affairs of the Jagaddal Vivekananda Educational Society for the Children, Jagaddal as at 31<sup>st</sup> March, 2015 ; and
- (b) in the case of the Income & Expenditure Account, of the surplus for the year ended on that date.

Kolkata  
Date : 22.09.2015

FOR GUHA & MATILAL  
Chartered Accountants  
Hony. Auditors

*A. Talukdar*  
A. TALUKDAR, Partner  
Mem. No. 063231  
FRN 301036E



**JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR CHILDREN**

VILL.: JAGADDAL, P.O.: DAKSHIN JAGADDAL, KOLKATA - 700 151

**BALANCE SHEET AS AT 31.03.2015**

	2013-14 AMOUNT (Rs.)	2014-2015 AMOUNT (Rs.)	2013-14 AMOUNT (Rs.)	2014-2015 AMOUNT (Rs.)
<b>LIABILITIES</b>			<b>ASSETS</b>	
<b>CORPUS FUND</b>			<b>FIXED ASSETS</b>	
Balance as per last Account	23,82,982.00		As per Schedule - 'A'	51,43,383.00
Add : Addition during the year	-	23,82,982.00	<b>FIXED DEPOSITS</b>	
			Balance as per last Account	55,69,579.91
<b>GENERAL FUND</b>			Add : Addition during the year	91,19,579.91
Balance as per last Account	52,89,189.73		Less : Matured during the year	38,87,891.91
Add : Excess of Income over Expenditure	4,54,654.31	57,43,844.04		52,31,688.00
			Less : Accrued Interest Recd.	1,81,688.00
<b>LAND &amp; BUILDING FUND</b>				50,50,000.00
Balance as per last Account	32,29,555.20		Add : Accrued Interest	1,04,553.00
Less : Depreciation as per Schedule - 'A'	4,14,296.80	28,15,258.40		
			<b>LOANS &amp; ADVANCES</b>	
<b>CURRENT LIABILITIES</b>			Advance against Land (Jairambati)	20,000.00
Outstanding Liabilities	48,329.00		Balance as per last Account	1,950.00
Refundable Stipend to Students	1,80,065.00		Advance - Staff	2,920.00
Less: Refund during the Year	27,275.00	2,26,163.00	Security Deposit (WBSEB)	3,600.00
			Electricity	21,000.00
			Telephone	
			Cooking Gas Cylinder	1,950.00
			Receivable for Subsidy	2,920.00
			TDS	3,600.00
				21,000.00
			<b>CASH &amp; BANK BALANCES</b>	
			As per Schedule - 'B'	2,34,636.44
				<b>1,11,68,247.44</b>
				<b>1,11,68,247.44</b>

Per our report of even date

*D. Tamara*  
A. TALUKDAR, PARTNER  
GUHA & MATILAL  
Chartered Accountants  
Hony. Auditors

*Shoumendra Nath Choudhury*  
SHOUMENDRA NATH CHOUDHURY  
TREASURER

*Saikot Basu*  
SAIKAT BASU  
SECRETARY

*Susanta Kr. Mukherjee*  
SUSANTA KR. MUKHERJEE  
PRESIDENT



*Shoumendra Nath Choudhury*  
Shoumendra Nath Choudhury  
24 Park Road, Kolkata

*Saikot Basu*  
Saikat Basu  
24 Park Road, Kolkata

*Susanta Kr. Mukherjee*  
Susanta Kr. Mukherjee  
24 Park Road, Kolkata

KOLKATA  
22.09.2015

Vivekananda Educational Society for Children  
Kolkata (South)  
24 Park Road, Kolkata

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015**

	31.03.2014 (RS.)	31.03.2015 (RS.)	31.03.2014 (RS.)	31.03.2015 (RS.)
<b>EXPENDITURE</b>			<b>INCOME</b>	
To Honarium & others	3,26,400.00	4,25,300.00	By Donation :	
" Accounting Charges	8,400.00	8,400.00	Foreign Contribution	24,681.00
" Nutrition & Tiffin (Students)	1,24,933.00	1,30,610.75	Local Contribution	7,67,709.00
" Printing & Stationery	3,406.00	3,726.00	" Interest on :	
" Students Welfare Expenses	32,505.00	28,494.00	Savings Bank Account	9,055.76
" Photography Charges	9,536.00	2,817.00	Fixed Deposit	4,39,671.90
" General Charges	3,921.00	5,240.00	" Subsidy for Mid Day Meal	2,12,000.00
" Books & Periodicals (Students)	18,149.00	18,050.00	" Misc. Receipts	3,000.00
" Travelling & Conveyance	5,380.00	11,551.00	" Sale of Brochure	2960.00
" Postage & Courier Charges	20.00	89.00		
" Bank Charges	155.00	801.60		
" Examination Expenses	4,201.00	3,257.00		
" Repairs & Maintenance	33,907.00	43,852.00		
" Festival & Celebrations	65,724.00	1,69,451.00		
" Electricity Charges	18,512.00	18,642.00		
" Computer Maintenance	850.00	6,931.00		
" Vocational Training Expenses	1,040.00	9,680.00		
" Professional Expenses	8,000.00	5,000.00		
" Mobile phone Expenses	970.00	1,673.00		
" Souvenir & Brochure	1,00,868.00	65,310.00		
" Donation For Medical Treatment	20,000.00	8,000.00		
" Gift	12,000.00			
" Help To Poor	1,500.00	15,850.00		
" Sports	-	3,485.00		
" Registration fees	-	25.00		
" Excursion Expense	-	1,544.00		
" Internet Expense	-	2,439.00		
" Sign Board	-	500.00		
" Depreciation (As per Schedule - A)	13,804.00	13,705.00		
To Excess of Income over Expenditure transferred to General Fund	6,55,865.51	4,54,654.31		
<b>14,70,046.51</b>		<b>14,59,077.66</b>	<b>14,70,046.51</b>	

Per our report of even date

*Sarwat Basu*  
SARWAT BASU  
SECRETARY

*Susanta Kr. Mukherjee*  
SUSANTA KR. MUKHERJEE  
PRESIDENT

*Shoumendra Nath Choudhury*  
SHOUMENDRA NATH CHOUDHURY  
TREASURER

*D. Talukdar*  
A. TALUKDAR, PARTNER  
GUHA & MATILAL  
Chartered Accountants  
Hony. Auditors

KOLKATA  
22.09.2015

JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR CHILDREN & YOUTH  
24 PAIGANNA (South)  
Jagaddal

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2015**

		31.03.2014		31.03.2015	
RECEIPTS	(RS.)	(RS.)	PAYMENTS	(RS.)	(RS.)
To Opening Balance as on 01.04.2014 (As per Schedule - B)	3,17,648.62	3,60,522.22	By Honararium & Others	3,91,900.00	3,91,900.00
" Donation	24,681.00	7,92,390.00	" Nutrition & Tiffin (Students)	1,21,664.75	1,21,664.75
" Foreign Contribution	1,20,898.00	9,055.76	" Printing & Stationery	3,611.00	3,611.00
" Local Contribution	6,48,324.00	3,36,064.90	" Students Welfare Expenses	28,254.00	28,254.00
" Interest on -			" Photography Charges	2,817.00	2,817.00
Savings Bank Account	10,448.95	3,45,120.66	" General Charges	5,240.00	5,240.00
Fixed Deposit	3,53,651.65	38,87,891.91	" Books & Periodicals (Students)	18,050.00	18,050.00
" Fixed Deposit (Matured)	3,00,000.00	1,81,688.00	" Travelling & Conveyance	11,551.00	11,551.00
" Accrued Interest	79,800.00	1,91,000.00	" Postage & Courier charges	89.00	89.00
" Subsidy for Mid Day Meal	1,57,550.00	23,500.00	" Bank Charges	801.60	801.60
" Receivable for Subsidy	29,850.00	3,000.00	" Examination Expenses	3,257.00	3,257.00
" Misc. Receipts	2,000.00	2,960.00	" Repairs & Maintenance	43,052.00	43,052.00
" Stipend - Refundable	80,162.00	3,720.00	" Festival & Celebrations	1,50,618.00	1,50,618.00
" Sale of Brochure	5,360.00	9,00,000.00	" Electricity Charges	18,233.00	18,233.00
" Tax Deducted at source		2,960.00	" Outstanding Liabilities	48,329.00	48,329.00
			" Building -	9,26,392.00	9,26,392.00
			Flat- Belurmath	74,532.00	74,532.00
			Boundary & Hut-Radhanagar		
			Jagaddal	10,00,924.00	10,00,924.00
			" Computer Maintenance	6,931.00	6,931.00
			" Utensils	1,733.00	1,733.00
			" Vocational Training Expenses	7,450.00	7,450.00
			" Stipend	27,275.00	27,275.00
			" Fixed Deposit	35,50,000.00	35,50,000.00
			" Electric Installation	3,800.00	3,800.00
			" Professional Fees	5,000.00	5,000.00
			" Help to Poor	15,850.00	15,850.00
			" Souvenir & Brochure	65,310.00	65,310.00
			" Aqua Ground Compact		
			" Mobile Phone expenses	1,673.00	1,673.00
			" Gift		
			" Gas Oven	8,000.00	8,000.00
			" Donation for Medical Treatment	25.00	25.00
			" Registration Fees	3,485.00	3,485.00
			" Sports	2,350.00	2,350.00
			" Tube Well	2,439.00	2,439.00
			" Internet Exp	500.00	500.00
			" Sign Board	1,544.00	1,544.00
			" Exhibition Expenses	5,400.00	5,400.00
			" Furniture	2,34,636.44	2,34,636.44
			" Closing Balance as on 31.03.2015 (As per Schedule 'B')	57,91,792.79	57,91,792.79
	<b>21,05,693.22</b>	<b>57,91,792.79</b>		<b>21,05,693.22</b>	<b>57,91,792.79</b>

KOLKATA  
 22.09.2015  
**President:**  
 Jagaddal  
**Secretary:**  
 Jagaddal  
**Treasurer:**  
 Jagaddal  
 Vivekananda Educational Society for Children  
 24 Park Road (S-1111)  
 P. O. - Jagaddal (W.B.)

SUSANTA KR. MUKHERJEE  
 PRESIDENT  
 SAIKAT BASU  
 SECRETARY  
 SHOU MENDRA NATH CHOUDHURY  
 TREASURER  
 Vivekananda Educational Society for Children  
 24 Park Road (S-1111)  
 P. O. - Jagaddal (W.B.)

Per our report of even date  
**P. Taimson**  
 A. TALUKDAR, PARTNER  
 GUHA & MATILAL  
 Chartered Accountants  
 Kolkata  
 Kolkata

**SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2015**

NAME OF THE ASSETS	Rate of Dep.	As on 01.04.2014 (Rs.)	Addition during the yr. (Rs.)	Total (Rs.)	Dep. For the year (Rs.)	Less: Transferred during the yr.	As on 31.03.2015 (Rs.)
<b>1 INVESTMENT UNDER LAND &amp; BUILDING FUND</b>							
LAND	---	19,03,346.00	-	19,03,346.00	-	-	19,03,346.00
BUILDING	10%	30,72,259.80	10,00,924.00	40,73,183.80	4,07,318.80	-	36,65,865.00
ELECTRIC INSTALLATION	10%	53,546.40	-	53,546.40	5,354.40	-	48,192.00
TUBEWELL	20%	5,064.00	-	5,064.00	1,013.00	-	4,051.00
FURNITURE & FIXTURE	10%	6,105.60	-	6,105.60	610.60	-	5,495.00
<b>TOTAL (A)</b>		<b>50,40,321.80</b>	<b>10,00,924.00</b>	<b>60,41,245.80</b>	<b>4,14,296.80</b>	<b>-</b>	<b>56,26,949.00</b>
<b>2 OTHERS - GENERAL FUND</b>							
UTENSILS	20%	3,262.00	1,733.00	4,995.00	999.00	-	3,996.00
MACHINERY	15%	3,742.00	-	3,742.00	561.00	-	3,181.00
FURNITURE & FIXTURE	10%	64,201.00	5,400.00	69,601.00	6,960.00	-	62,641.00
TUBEWELL	6%	2,233.00	2,350.00	4,583.00	917.00	-	3,666.00
COMPUTER	60%	185.00	-	185.00	111.00	-	74.00
GAS OVEN	15%	1,254.00	-	1,254.00	188.00	-	1,066.00
TYPE WRITER	15%	642.00	-	642.00	96.00	-	546.00
ELECTRIC INSTALLATION	10%	9,193.00	3,800.00	12,993.00	1,299.00	-	11,694.00
COLOUR TELEVISION	10%	3,576.00	-	3,576.00	358.00	-	3,218.00
Aqra Guard Compact	15%	14773	0	14,773.00	2216.00	-	12557.00
<b>TOTAL (B)</b>		<b>1,03,061.00</b>	<b>13,283.00</b>	<b>1,16,344.00</b>	<b>13,705.00</b>	<b>-</b>	<b>1,02,639.00</b>
<b>TOTAL</b>	<b>1 + 2</b>	<b>51,43,382.80</b>	<b>10,14,207.00</b>	<b>61,57,589.80</b>	<b>4,28,001.80</b>	<b>-</b>	<b>57,29,588.00</b>



*Sarwat Basu*  
*Shanku Nath Choudhury*

JAGADAL VIVEKANANDA EDUCATIONAL SOCIETY FOR CHILDREN

VILL.: JAGADDAL, P.O.: DAKSHIN JAGADDAL, KOLKATA - 700 151

SCHEDULE OF CASH AND BANK BALANCES AS ON 31ST MARCH, 2015

	<u>SCHEDULE - B</u>	
	<u>AS ON</u>	<u>AS ON</u>
	<u>31.03.2015</u>	<u>31.03.2014</u>
CASH IN HAND (VERIFIED & CERTIFIED BY THE MANAGEMENT)	29,745.00	6,224.75
CASH WITH SAVINGS BANK		
CASH WITH INDIAN BANK, VIVEKANANDA ROAD BRANCH, SB A/C NO. 566225602 (F.C)	50,077.35	9,896.35
THE BORAL UNION CO-OPERATIVE BANK LTD., GARIA BRANCH, SB A/C NO. 11499	-	1,166.60
UBI - SONARGAON II MC EXT. BRANCH, A/C NO. 149310003161	19,027.14	44,007.38
UBI - GARIA BRANCH, A/C NO. 3161	-	1,036.00
Syndicate Bank, Narendrapur BDMI Branch, SB A/c No. 97542010025412	1,35,786.95	2,98,191.14
	<u>2,34,636.44</u>	<u>3,60,522.22</u>

KOLKATA  
22.09.2015



*Sarab Basu*  
*Shamendu Nath chandley*

**JAGADDAL VIVEKANANDA EDUCATIONAL SOCIETY FOR THE CHILDREN**

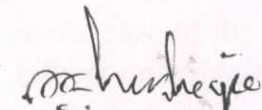
**VILL.: JAGADDAL, P.O.: DAKSHIN JAGADDAL, KOLKATA - 700 151**

**EXPLANATORY NOTES FORMING INTEGRAL PART OF STATEMENT OF ACCOUNTS  
PERTAINING TO FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH, 2014 OF JAGADDAL  
VIVEKANANDA EDUCATIONAL SOCIETY FOR THE CHILDREN**

1. Significant Accounting Principles :-

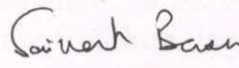
- a) The Statement of Accounts has been prepared on accrual basis.
- b) Fixed Assets are stated at cost of acquisition and subsequent improvements, if any, thereon including other incidental expenses related to acquisition and installation.
- c) Depreciation on Fixed Assets has been charged at the rates considered suitable by the management. Depreciation on Building is treated as charge against corresponding earmarked fund. Further, depreciation for full year has been provided for assets purchased during the year and no depreciation has been charged in respect of assets sold / discarded during the year.

2. The excess of "Land & Building Fund" balance over that of corresponding investment has been kept with Bank under Fixed Deposit.

  
**SUSANTA KR. MUKHERJEE**  
PRESIDENT

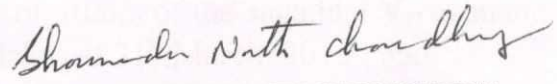
President  
Jagaddal

Vivekananda Educational Society for Children  
24 Parganas (South)

  
**SAIKAT BASU**  
SECRETARY

Secretary  
Jagaddal

Vivekananda Educational Society for Children  
24 Parganas (South)

  
**SHOUMENDRA NATH CHOWDHURY**  
TREASURER

Treasurer  
Jagaddal

Vivekananda Educational Society for Children  
: Period report of even date

KOLKATA  
22.09.2015

  
A. TALUKDAR, PARTNER  
For & on behalf of  
GUHA & MATILAL  
Chartered Accountants  
Hony. Auditors.

