

**RAMKRISHNA RAY & CO.**  
Chartered Accountants  
Prop. Ramkrishna Ray, FCA, DISA

Kuikota ( Near Water Tank )  
Midnapore,  
Paschim Medinipur, W.B.  
Phone No: 03222 -267903  
Mobile: 9434369923/9933927449  
E-Mail: ramkrishnaray1@gmail.com

## **AUDITOR'S REPORT**

We have audited the attached Balance Sheet of “**HIRALAL MEMORIAL CO-OPERATIVE SOCIETY**” At.- Khania Sahajadapur, Sardar Para, P.O- Nimpith Ashram, P.S- Joynagar, Dist.- South 24 Parganas, W.B.- 743338 as at 31st March, 2021 and also the Income & Expenditure Account and Receipts & Payments Account for the year on that date annexed thereto and report that:-

These financial statements are the responsibility of the Association Management. Our responsibility is to express opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on 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 further report that:

- a) We have obtained all the information & explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) The Balance Sheet and Income and the Income & Expenditure Account dealt with the report are in agreement with the Books of Accounts.
- c) In our opinion and to the best of our information and according to the explanation given to us, the aforesaid statements, give true and fair view: -
  - i) in the case of Balance Sheet, of the state of affairs as at 31<sup>st</sup> March, 2021, and
  - ii) in the case of the Income & Expenditure Account, of the Deficit for the year year on that date of the above named Trust.

Place : Medinipur  
Dated: 29th November, 2021

**For Ramkrishna Ray & Co.**  
Chartered Accountants  
FRN: 324330E



*Ramkrishna Ray*  
(Ramkrishna Ray)  
Proprietor

M. No. 059795  
UDIN: 21059795AAAANM4378

**HIRALAL MEMORIAL CO-OPERATIVE SOCIETY**

Trust Deed No.: IV-1902-00339/2019, Query No.: 1902-1000120132, Serial No.: 1902002330 of 2019-20

Registered Under Indian Trust Act 1882, under section 60 & rule 69 of W.B. Regd. Rule 1962 at the office of the A.R.A - II Kolkata.  
**At.- Khania Sahajadapur, Sardar Para, P.O- Nimpith Ashram, P.S- Joynagar, Dist.- South 24 Parganas, W.B.- 743338**

**BALANCE SHEET AS AT 31ST MARCH, 2021**

<u>LIABILITIES:</u>	<u>RS.</u>	<u>P.</u>	<u>AMOUNT</u>	<u>ASSETS:</u>	<u>RS.</u>	<u>P.</u>	<u>AMOUNT</u>
<b><u>General Fund:</u></b>				<b><u>Fixed Assets:</u></b>			
As Per Last Account	80,595.47			<b><u>Furniture &amp; Fixture</u></b>			
Less: Deficit This Year	<u>7,417.95</u>		73,177.52	As Per Last A/C	42,500.00		
				Less: Depreciation @10%	<u>4,250.00</u>		
<b><u>Corpus Fund:</u></b>					38,250.00		
From Trustee Members			10,000.00	Add: This Year	<u>7,500.00</u>		45,750.00
<b><u>Outstanding Expenses(Audit Fees)</u></b>				<b><u>Books</u></b>			
As Per Last A/C	1,500.00			As Per Last A/C	2,200.00		
Audit Fees :For the year 2020-21	<u>1,500.00</u>		3,000.00	Less: Depreciation @5%	<u>110.00</u>		
					2,090.00		
				Add: This Year	<u>1,350.00</u>		3,440.00
				<b><u>Sports Equipments</u></b>			
				As Per Last A/C	4,500.00		
				Less: Depreciation @15%	<u>675.00</u>		
					3,825.00		
				Add: This Year	<u>2,460.00</u>		6,285.00
				<b><u>Electric Equipments</u></b>			
				As Per Last A/C	2,630.00		
				Less: Depreciation @15%	<u>395.00</u>		
					2,235.00		
				Add: This Year	<u>2,370.00</u>		4,605.00
				<b><u>Electronic Equipments</u></b>			
				As Per Last A/C	19,250.00		
				Less: Depreciation @10%	<u>1,925.00</u>		
					17,325.00		
				Add: This Year	<u>6,120.00</u>		23,445.00
				<b><u>Cash &amp; Bank Balance:</u></b>			
				Cash in Hand	2,069.00		
				Cash at Bank, Indusind Bank, Barulpur Br.			
				CA A/c- 20100355690	<u>583.52</u>		2,652.52
<b>Total</b>			<u><u>86,177.52</u></u>	<b>Total</b>			<u><u>86,177.52</u></u>

Signed in terms of our separate report of even date

Place : Midnapore  
 Date : 29th November, 2021

**For RAMKRISHNA RAY & CO.**  
 Chartered Accountants  
 FRN: 324330E



*(Signature)*  
 (Ramkrishna Ray)  
 Proprietor  
 M. No. 059795  
 UDIN: 21059795AAAANM4378

Manging Trustee/ Settlor

Trustee

**HIRALAL MEMORIAL CO-OPERATIVE SOCIETY**

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**At - Khania Sahajadapur, Sardar Para, P.O- Nimpith Ashram, P.S- Joynagar, Dist.- South 24 Parganas, W.B.- 743338**

**INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021**

<u>EXPENDITURE</u>	<u>RS.</u>	<u>P.</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>RS.</u>	<u>P.</u>	<u>AMOUNT</u>
<b>To Administrative Expenses</b>				<b>By General Received</b>			
" Printing & Stationery Exp.	3,420.00			" Members Subscription	57,830.00		
" Travelling and Conveyance Exp.	6,750.00			" Collection from Members/Well-Wisher	1,95,600.00		2,53,430.00
" Mobile & Internet Exp.	4,670.00						
" Teachers Honorarium	38,500.00			<b>By Local Collection for Different Prog.</b>			
" Newspaper & Periodical	2,565.00			" Collection for COVID-19 Relief Fund	49,540.00		
" Postage Expenses	563.00			" Collection for Amphan Relief Fund	38,370.00		
" Rent	6,000.00			" Collection for Cloth Distribution	34,500.00		
" Meeting, Food & Refreshment	7,750.00			" Collection for Medical Camp	25,450.00		
" Other Professional Charge	5,500.00			" Collection for Plantation Prog.	8,460.00		
" Fuel & Electric Charges	7,675.00			" Collection for Saraswati Puja	9,655.00		
" Audit Fees	1,500.00			" Collection for Food Distribution	46,470.00		
" Maintenance & Decoration	3,520.00			" Collection for Sports Tournament	7,500.00		2,19,945.00
" Misc Exp.	4,674.95		93,087.95				
<b>To Social Welfare Programme Exp.</b>				<b>By Excess of Expenditure Over Income</b>			7,417.95
" Corona Awar. Prog. & Mask, Sanitizer Dist.	17,340.00						
" Food Distribution on COVID Situation	58,350.00						
" Relief Material Dist. For Amphan Cyclone	47,650.00						
" Cloth & Blanket Distribution Prog.	52,760.00						
" Study Material Distribution Prog.	7,650.00						
" Health Camp & Medicine Dist.	16,420.00						
" Eye Screening Camp & Spectracle Dist.	9,640.00						
" Mother & Child Care Prog.	9,320.00						
" Cataract Surgery Exp.	16,570.00						
" Env. Awareness & Plantation Prog.	12,370.00						
" Food Distribution to Widow & Children	69,340.00						
" Memorable Day Celebration	5,780.00						
" Saraswati Puja Expences	12,350.00						
" Free Coaching Prog.	4,670.00						
Women Empowerment Prog.	11,740.00						
Sports Tournament Prog. & Award Dist.	16,750.00						
Verious Awareness Programme	11,650.00		3,80,350.00				
<b>To Depreciation On:</b>							
" Furniture & Fixture	4,250.00						
" Books	110.00						
" Sports Equipment	675.00						
" Electric Equipment	395.00						
" Electronic Equipment	1,925.00		7,355.00				
<b>Total</b>			<b>4,80,792.95</b>	<b>Total</b>			<b>4,80,792.95</b>

Signed in terms of our separate report of even date

Place : Midnapore  
 Date : 29th November, 2021

**For RAMKRISHNA RAY & CO.**  
 Chartered Accountants  
 FRN: 324330E



*(Signature)*  
 (Ramkrishna Ray)  
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**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2021**

<u>RECEIPTS</u>			<u>PAYMENTS</u>		
	<u>RS.</u>	<u>P.</u>	<u>RS.</u>	<u>P.</u>	<u>AMOUNT</u>
<b>To Opening Balance:</b>			<b>By Administrative Expenses</b>		
" Cash in Hand	4,746.00		" Printing & Stationery Exp.	3,420.00	
" Cash at Bank, Indusind Bank, Barulpur Br.			" Travelling and Conveyance Exp.	6,750.00	
CA A/c- 201003555690	16,269.47		" Mobile & Internet Exp.	4,670.00	
		21,015.47	" Teachers Honorarium	38,500.00	
<b>To General Received</b>			" Newspaper & Periodical	2,565.00	
" Members Subscription	57,830.00		" Postage Expenses	563.00	
" Collection from Members/Well-Wisher	1,95,600.00	2,53,430.00	" Rent	6,000.00	
			" Meeting, Food & Refreshment	7,750.00	
<b>To Local Collection for Different Prog.</b>			" Other Professional Charge	5,500.00	
" Collection for COVID-19 Relief Fund	49,540.00		" Fuel & Electric Charges	7,675.00	
" Collection for Amphan Relief Fund	38,370.00		" Maintenance & Decoration	3,520.00	
" Collection for Cloth Distribution	34,500.00		" Misc Exp.	4,674.95	91,587.95
" Collection for Medical Camp	25,450.00				
" Collection for Plantation Prog.	8,460.00		<b>By Social Welfare Programme Exp.</b>		
" Collection for Saraswati Puja	9,655.00		" Corona Awar. Prog. & Mask, Sanitizer Dist.	17,340.00	
" Collection for Food Distribution	46,470.00		" Food Distribution on COVID Situation	58,350.00	
" Collection for Sports Tournament	7,500.00	2,19,945.00	" Relief Material Dist. For Amphan Cyclone	47,650.00	
			" Cloth & Blanket Distribution Prog.	52,760.00	
			" Study Material Distribution Prog.	7,650.00	
			" Health Camp & Medicine Dist.	16,420.00	
			" Eye Screening Camp & Spectacle Dist.	9,640.00	
			" Mother & Child Care Prog.	9,320.00	
			" Cataract Surgery Exp.	16,570.00	
			" Env. Awareness & Plantation Prog.	12,370.00	
			" Food Distribution to Widow & Children	69,340.00	
			" Memorable Day Celebration	5,780.00	
			" Saraswati Puja Expences	12,350.00	
			" Free Coaching Prog.	4,670.00	
			" Women Empowerment Prog.	11,740.00	
			" Sports Tournament Prog. & Award Dist.	16,750.00	
			" Verious Awareness Programme	11,650.00	3,80,350.00
			<b>By Capital Expenditure</b>		
			" Furniture & Fixtures	7,500.00	
			" Book Purchased	1,350.00	
			" Sports Equipment	2,460.00	
			" Electric Equipment	2,370.00	
			" Electronic Equipment	6,120.00	19,800.00
			<b>By Closing balance:</b>		
			" Cash in Hand	2,069.00	
			" Cash at Bank, Indusind Bank, Barulpur Br.		
			CA A/c- 201003555690	583.52	2,652.52
<b>Total</b>		<b>4,94,390.47</b>	<b>Total</b>		<b>4,94,390.47</b>

Signed in terms of our separate report of even date

Place : Midnapore  
Date : 29th November, 2021

**For RAMKRISHNA RAY & CO.**

Chartered Accountants

ERN: 324330E

*(Signature)*  
(Ramkrishna Ray)

Proprietor

M. No. 059795

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Managing Trustee/ Settlor

Trustee