

**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 “INTERNATIONAL COUNCIL OF HUMAN & FUNDAMENTAL RIGHTS” At.- Delta House, 4 Govt. Place North, P.O- GPO, P.S- Hare Street, Kolkata- 700001 as at 31<sup>st</sup> March, 2021 and also the annexed Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date.

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 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 Income and Expenditure Account, of the Defecit for the year ended on that date of the above named Trust.

Place: Midnapore  
Dated: 04<sup>th</sup> March, 2022

**For Ramkrishna Ray & Co.**

Chartered Accountants  
FRN: 324330E



*Ramkrishna Ray*  
(Ramkrishna Ray)  
Proprietor

M. No. 059795

UDIN: 22059795AEPPWK6933

**INTERNATIONAL COUNCIL OF HUMAN & FUNDAMENTAL RIGHTS**

Deed No.: IV-1903-07002/2016, Query No.: 1903-1000402447 of 2016-17

Regd. Under Indian Trust Act 1882 under section 60 & rule 69, W.B Regd. Rules 1962 at the office of the A.R.A.- III Kolkata, W.B.

**At.- Delta House, 4 Govt. Place North, P.O- GPO, P.S- Hare Street, Kolkata- 700001**

**BALANCE SHEET AS ON 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>GENERAL FUND:</b>				<b>FIXED ASSETS:</b>			
As per Last A/C			1,83,910.00	<b>Furniture &amp; Fixture</b>			
Less : Deficit this Year			<u>21,154.00</u>	As Per Last A/C			23,150.00
			1,62,756.00	Less: Depreciation @10%			<u>2,315.00</u>
<b>Outstanding Expenses</b>							20,835.00
<b>Audit Fees :</b>				Add: This Year			<u>1,935.00</u>
As per Last A/C			6,000.00				22,770.00
For this year 2020-21			<u>3,000.00</u>	<b>Books &amp; Other Study Materials</b>			
			9,000.00	As Per Last A/C			9,550.00
Paid This Year for 2018-19			<u>3,000.00</u>	Less: Depreciation @5%			<u>478.00</u>
			6,000.00				9,072.00
<b>Accounting Charges Payable :</b>				Add: This Year			<u>1,470.00</u>
As per Last A/C			5,000.00				10,542.00
For this year 2020-21			<u>2,500.00</u>	<b>Sports Equipment</b>			
			7,500.00	As Per Last A/C			8,750.00
Paid This Year for 2018-19			<u>2,500.00</u>	Less: Depreciation @15%			<u>1,313.00</u>
			5,000.00				7,437.00
				Add: This Year			<u>750.00</u>
							8,187.00
				<b>Electric Equipment</b>			
				As Per Last A/C			12,650.00
				Less: Depreciation @15%			<u>1,898.00</u>
							10,752.00
				Add: This Year			<u>1,150.00</u>
							11,902.00
				<b>Electronic Eqp. (Computer&amp;Printer)</b>			
				As Per Last A/C			45,530.00
				Less: Depreciation @15%			<u>6,830.00</u>
							38,700.00
				Add: This Year			<u>2,875.00</u>
							41,575.00
				<b>Other Training &amp; Learning Equipment</b>			
				As Per Last A/C			41,860.00
				Less: Depreciation @15%			<u>6,279.00</u>
							35,581.00
				Add: This Year			<u>1,360.00</u>
							36,941.00
				<b>Office Advance</b>			
				As Per Last A/C			30,000.00
				<b>Cash &amp; Bank Balance:</b>			
				Cash in Hand			10,475.00
				Cash in Bank, SBI PSBB Br.			
				CA A/c. No.- 38148418418			<u>1,364.00</u>
							11,839.00
<b>Total</b>			<u><u>1,73,756.00</u></u>	<b>Total</b>			<u><u>1,73,756.00</u></u>

Signed in terms of our separate report of even date

Place : Midnapore  
 Date : 4th March, 2022

Managing Trustee/Settler

Trustee

For RAMKRISHNA RAY & CO.

Chartered Accountants

FRN: 324330E



*(Signature)*  
 (Ramkrishna Ray)

Proprietor

M. No. 059795

UDIN: 22059795AEPW6933

**INTERNATIONAL COUNCIL OF HUMAN & FUNDAMENTAL RIGHTS**

Deed No.: IV-1903-07002/2016, Query No.: 1903-1000402447 of 2016-17

Regd. Under Indian Trust Act 1882 under section 60 & rule 69, W.B Regd. Rules 1962 at the office of the A.R.A.- III Kolkata, W.B.  
**At.- Delta House, 4 Govt. Place North, P.O- GPO, P.S- Hare Street, Kolkata- 700001**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021**

<u>EXPENDITURES</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 Expenses	10,340.00			Members Subscription	48,570.00		
Travelling and Conveyance	18,350.00			Collection from Members/Well-Wisher	1,81,350.00		
Teacher Honorarium	85,800.00			Bank Interest Received	19.00		2,29,939.00
Mobile & Internet Expenses	4,650.00						
Advertising and Publicity	3,390.00			<b>" Local Collection for Different Prog.</b>			
Newspaper & Periodical	1,850.00			Collection for COVID -19 Relief Fund	45,350.00		
Bank Charges	253.00			Coll. for Amphan Pandemic Relief Fund	23,570.00		
Postage Expenses	265.00			Collection for Cloth/Blanket Distribution	17,850.00		
Meeting, Food & Refreshment	9,750.00			Collection for Sports Program	13,670.00		
Fuel & Elctric charges	11,755.00			Collection for Plantation Program	9,820.00		
Staff Payment	45,600.00			Collection for Medical Camp	11,370.00		
Accounting Charges	2,500.00			Collection for Study Material Distribution	8,730.00		
Audit Fees	3,000.00			Collection for Cultural Program	14,650.00		
Misc Exp.	5,377.00		2,02,880.00	Collection for Saraswati Puja Prog.	7,530.00		1,52,540.00
				<b>" Collection from Paid Course Student</b>			
<b>" Social Welfare Programme Exp.</b>				Admission/Registration Fees	16,520.00		
Mask, Sanitizer & Food Dist.on Covid	56,520.00			Tution Fees	74,650.00		91,170.00
Relief Metarial Dist.on Amphan Pandemic	28,650.00						
General Health Camp & Medicine Dist.	22,730.00			<b>" Excess of Expenditure over Income(Deficit)</b>			21,154.00
Env. Awar. & Plantation Prog.	16,550.00						
Cloth/Blanket Distribution	34,560.00						
Book & Study Material Distribution	15,870.00						
Memorable Day Celebration	7,640.00						
Various Sports Prog. & Award Dist.	17,450.00						
Annual Cultural Program	26,750.00						
Saraswati Puja Program	15,920.00						
Expenses on Paid Course Centre	17,520.00						
Various Awareness Program	12,650.00		2,72,810.00				
<b>" Depreciation On:</b>							
Furniture & Fixture	2,315.00						
Books & Other Study Materials	478.00						
Sports Equipment	1,313.00						
Electric Equipment	1,898.00						
Electronic Equipment	6,830.00						
Othter Training & Learning Equipment	6,279.00		19,113.00				
<b>Total</b>			<b>4,94,803.00</b>	<b>Total</b>			<b>4,94,803.00</b>

Signed in terms of our separate report of even date

Place : Midnapore  
Date : 4th March, 2022

For RAMKRISHNA RAY & CO.

Chartered Accountants  
FRN: 324330E



*(Signature)*  
(Ramkrishna Ray)

Proprietor

M. No. 059795

UDIN: 22059795AEPWVK6933

Managing Trustee/Settler

Trustee

**RAMKRISHNA RAY & CO.**

CHARTERED ACCOUNTANTS

Prop. Ramkrishna Ray, FCA, DISA

Kolkata ( Near water tank )

Midnapore, Paschim

Medinipur, W.B. Pin-721 101

Phone No. 03222 - 267903

M.No. 9434369923/9933927449

E-Mail: ramkrishnaray1@gmail.com

**INTERNATIONAL COUNCIL OF HUMAN & FUNDAMENTAL RIGHTS**

Deed No.: IV-1903-07002/2016, Query No.: 1903-1000402447 of 2016-17

Regd. Under Indian Trust Act 1882 under section 60 &amp; rule 69, W.B Regd. Rules 1962 at the office of the A.R.A.- III Kolkata, W.B.

**At.- Delta House, 4 Govt. Place North, P.O- GPO, P.S- Hare Street, Kolkata- 700001****RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

<b>RECEIPTS</b>			<b>PAYMENTS</b>				
	<b>RS.</b>	<b>P.</b>	<b>AMOUNT</b>		<b>RS.</b>	<b>P.</b>	<b>AMOUNT</b>
<b>To Opening Balance:</b>				<b>By Administrative Expenses</b>			
Cash in Hand		22,824.00		Printing & Stationery Expenses		10,340.00	
Cash at Bank, Canara Bank, Sinthee Br.				Travelling and Conveyance		18,350.00	
SB A/c. No.- 0147101018256		596.00	23,420.00	Teacher Honorarium		85,800.00	
				Mobile & Internet Expenses		4,650.00	
<b>" General Received</b>				Advertising and Publicity		3,390.00	
Members Subscription		48,570.00		Audit Fees Paid		3,000.00	
Collection from Members/Well-Wisher		1,81,350.00		Accounting Charges Paid		2,500.00	
Bank Interest Received		19.00	2,29,939.00	Newspaper & Periodical		1,850.00	
				Bank Charges		253.00	
<b>" Local Collection for Different Prog.</b>				Postage Expenses		265.00	
Collection for COVID -19 Relief Fund		45,350.00		Meeting, Food & Refreshment		9,750.00	
Coll. for Amphan Pandemic Relief Fund		23,570.00		Fuel & Elrctric charges		11,755.00	
Collection for Cloth/Blanket Distribution		17,850.00		Staff Payment		45,600.00	
Collection for Sports Program		13,670.00		Misc Exp.		5,377.00	2,02,880.00
Collection for Plantation Program		9,820.00					
Collection for Medical Camp		11,370.00		<b>" Social Welfare Programme Exp.</b>			
Collection for Study Material Distribution		8,730.00		Mask, Sanitizer & Food Dist.on Covid		56,520.00	
Collection for Cultural Program		14,650.00		Relief Metarial Dist.on Amphan Pandemic		28,650.00	
Collection for Saraswati Puja Prog.		7,530.00	1,52,540.00	General Health Camp & Medicine Dist.		22,730.00	
				Env. Awar. & Plantation Prog.		16,550.00	
<b>" Collection from Paid Course Student</b>				Cloth/Blanket Distribution		34,560.00	
Admission/Registration Fees		16,520.00		Book & Study Material Distribution		15,870.00	
Tution Fees		74,650.00	91,170.00	Memorable Day Celebration		7,640.00	
				Various Sports Prog. & Award Dist.		17,450.00	
				Annual Cultural Program		26,750.00	
				Saraswati Puja Program		15,920.00	
				Expenses on Paid Course Centre		17,520.00	
				Various Awareness Program		12,650.00	2,72,810.00
				<b>" Capital Expenditure</b>			
				Furniture & Fixture		1,935.00	
				Books & Other Study Materials		1,470.00	
				Sports Equipment		750.00	
				Electric Equipment		1,150.00	
				Electronic Equipment		2,875.00	
				Other Training & Learning Equipment		1,360.00	9,540.00
				<b>" Closing Balance:</b>			
				Cash in Hand		10,475.00	
				Cash at Bank, Canara Bank, Sinthee Br.			
				SB A/c. No.- 0147101018256		1,364.00	11,839.00
<b>Total</b>			<b>4,97,069.00</b>	<b>Total</b>			<b>4,97,069.00</b>

Signed in terms of our separate report of even date

Place : Midnapore

Date : 4th March, 2022

Managing Trustee/SettlerTrustee

For RAMKRISHNA RAY &amp; CO.

Chartered Accountants

FRN: 324330E



(Ramkrishna Ray)

Proprietor

M. No. 059795

UDIN: 22059795AEPWVK6933