

**INDEPENDENT AUDITOR'S REPORT**

To The Members of
BARADRONE SOCIAL WELFARE INSTITUTION

Report on the Audit of the Financial Statements:

I have audited the financial statements of of "BARADRONE SOCIAL WELFARE INSTITUTION" of Vill & P.O.: Baradrone, Block- Diamond Harbour, West Bengal, India 743332 which comprise the Balance Sheet as at 31st March,2025,the statement of Income and Expenditure and Receipts & Payments Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the entity as at 31st March,2025, surplus for the year ended on that date.

Basis of my opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. My responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the proprietorship firm in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to my audit of the financial statements under the Act ,and Rules there-under, and have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Proprietor for the Financial Statements:

The Proprietor is responsible with respect to the preparation of these financial statements that give a true and Fair view of the financial position, financial performance of the firm in accordance with the accounting principles generally accepted in India, including the accounting Standard specified under the relevant Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the business and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the business's ability to continue as a going concern, disclosing, as applicable , matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the business or to cease operations, or has no realistic alternative but to do so.

The proprietor is also responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



P. R. SINHA & CO

Chartered Accountants

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Chamber : 68/3C, PURNA DAS ROAD, KOLKATA-700 029



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As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism through the audit. I also:

- 1 Identify and assess the risk of material misstatement of the financial statements. Whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 2 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. I am also responsible for expressing my opinion on whether the firm has internal financial controls with reference to financial statements system in place and the operating effectiveness of such controls.
- 3 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the proprietor.
- 4 Conclude on the appropriateness of use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Firm's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Firm to cease to continue as a going concern.
- 5 Evaluate the overall presentation, structure and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Report on Other Legal and Regulatory Requirements.

I further report, that

- a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
- b) In my opinion, proper books of account as required by law have been kept by the entity so far as it appears from my examination of those books;
- c) The Balance Sheet and the statement of Income & Expenditure account dealt with by this Report are in agreement with the books of account;
- d) In my opinion, the aforesaid financial statements comply with the Accounting Standards issued by the Institute of Chartered Accountants of India;
- e) The entity did not have any pending litigations which would impact its financial position.
- f) The entity did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses

Date: 05/09/2025
Place: Kolkata

UDIN: 250530278MUJMAS198



For P. R. SINHA & CO.
Chartered Accountants
Firm Registration number 317015E

(CA Pinaki Ranjan Sinha)
Proprietor
M. No 53027

BARADRONE SOCIAL WELFARE INSTITUTION
 Vill /P.O.: Baradrone, Block- Diamond Harbour
 West Bengal, India 743332

Balance Sheet as at 31st March 2025

(Amount in Rs.)

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		1,28,41,727	1,60,29,725
(b)	Restricted Funds			
			<u>1,28,41,727</u>	<u>1,60,29,725</u>
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	4	8,04,462.00	-
(b)	Payables	7	-	-
(c)	Other current liabilities	8	-	-
(d)	Short-term provisions	6	-	-
			8,04,462.00	-
	Total		1,36,46,188.53	1,60,29,725.23
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment	9	1,21,64,209.00	1,21,64,209.00
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	10	-	-
(c)	Long Term Loans and Advances	11	14,699.00	14,699.00
(d)	Other non-current assets (specify nature)	12	-	-
			1,21,78,908.00	1,21,78,908.00
2	Current assets			
(a)	Current investments	10	-	-
(b)	Inventories		1,69,147.00	1,69,147.00
(c)	Receivables	13	-	-
(d)	Cash and bank balances	14	12,98,133.53	36,81,670.23
(e)	Short Term Loans and Advances	11	-	-
(f)	Other current assets	15	-	-
			14,67,280.53	38,50,817.23
	Total		1,36,46,188.53	1,60,29,725.23
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

This is the Balance Sheet referred to in our report of even date
 For P. R. Sinha & Co.

Chartered Accountants
 FRN.: 317015E

(CA Pinaki Ranjan Sinha)
 Proprietor

Membership No.: 053027

UDIN: 25053027BMUJMA5198

Place: Kolkata

Date: 05/09/2025



BARADRONE SOCIAL WELFARE INSTITUTION
 VIII / P. O.: Baradrone, Block- Diamond Harbour
 West Bengal, India 743332
Income and Expenditure for the year ended 31st March 2025

Particulars	Note	31 March 2025		31 March 2024		
		Unrestricted funds	Restricted funds	Unrestricted funds	Restricted funds	Total
I						
Income						
(a) Donations and Grants	16	40,000	68,33,655	-	71,56,187	71,56,187
(b) Fees from Rendering of Services						
(c) Sale of Goods			61,469	17,892		17,892
(d) Other Income	16.1					
Total Income (I+II)		40,000.00	68,95,124.00	17,892.00	71,56,187.00	71,74,079.00
II						
III						
IV						
Expenses:						
(a) Material consumed/distributed	17					
(b) Donations/contributions paid						
(c) Employee benefits expense	18					
(d) Depreciation and amortization expense	19					
(e) Finance costs	20					
(f) Other expenses	21		1,01,23,123		44,67,082	44,67,081.77
(g) Religion/charitable expenses						
(h) Other Expenses (specify nature)						
Total expenses		-	1,01,23,123	-	44,67,082	44,67,082
V						
Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		40,000	-32,27,999	17,892	26,89,105	27,06,997
VI						
Exceptional items (specify nature & provide note/delete if none)						
VII						
Excess of Income over Expenditure for the year before extraordinary items (V-VI)		40,000	-32,27,999	17,892	26,89,105	27,06,997
VIII						
Extraordinary Items (specify nature & provide note/delete if none)						
IX						
Excess of Income over Expenditure for the year (VII-VIII)		40,000	-32,27,999	17,892	26,89,105	27,06,997
Appropriations Transfer to funds, e.g., Building fund						
Transfer from funds						
Balance transferred to General Fund		40,000	-32,27,999	17,892	26,89,105	27,06,997
The accompanying notes are an integral part of the financial statements						

This is the Statement of Income and Expenditure referred to in our report of even date



For P. R. Sinha & Co.
 Chartered Accountants
 FRN.: 3170/15E
 (CA Pinaki Ranjan Sinha) v.
 Proprietor
 Membership No.: 053027
 UD18053027BNUJMA5198
 Place: Kolkata
 Date: 05/09/2025

BARADRONE SOCIAL WELFARE INSTITUTION

Vill /P.O.: Baradrone, Block- Diamond Harbour

West Bengal, India 743332

Statement of Receipts & Payments for the year ended 31st March 2025

Particulars	Schedule	Total			
		Current year		Previous year	
		Amount in ₹	Amount in ₹	Amount in ₹	Amount in ₹
Receipts:					
Opening Balance					
Cash and Cash Equivalants	22		36,81,670		10,24,773
Income from Grant & Donations					
Grant Received	16	68,33,655		71,56,187	
Donation	16	40,000		-	
Savings Bank Interest	16.1	61,469	69,35,124	17,892	71,74,079
Loans & Advances(Net)			8,04,462		
			1,14,21,256		81,98,852
Payments:					
Project Expenses	23	1,01,23,123		44,67,082	
Administrative Overhead		-		-	
Liabilities for Expenses		-		-	
Loans & Advances(Net)		-		-	
Purchase of Fixed Assets		-		50,100	
			1,01,23,123		45,17,182
Closing Balance					
Cash and Cash Equivalants	14		12,98,134		36,81,670
			1,14,21,256		81,98,852

Significant Accounting Policies and Notes on Accounts (Schedule 13)


The Schedules referred to above from an integral part of the Statement of Receipts & Payments

This is the Statement of Receipts & Payments referred to in our report of even date

For P. R. Sinha & Co.

Chartered Accountants

FRN.: 317015E



(CA Pinaki Ranjan Sinha)

Proprietor

Membership No.: 053027

UDIN: 25053027BMUJMA5D8

Place: Kolkata

Date: 05/09/2025



BARADRONE SOCIAL WELFARE INSTITUTION
Vill / P.O.: Baradrone, Block- Diamond Harbour
West Bengal, India 743332

Note-9

STATEMENT OF FIXED ASSETS AS ON 31.03.2025

Sl. No.	Particulars	W.D.V as on 01.04.2024	Addition during the Year	Dep. %	Dep. Amount	W.D.V as on 31.03.2025
A	GENERAL					
	Building	33,14,319.42	-	-	-	33,14,319.42
	Land	22,29,500.00	-	-	-	22,29,500.00
	Agriculture	1,70,491.58	-	-	-	1,70,491.58
	Poultry Stocking Shed	1,71,609.00	-	10.00	-	1,71,609.00
	Livestock Trg. Cum. Demonstation Centre	26,18,445.00	-	10.00	-	26,18,445.00
	Charka Kendra (Spinning Center)	2,60,821.50	-	10.00	-	2,60,821.50
	Power- Tillers	2,95,000.00	-	10.00	-	2,95,000.00
	Equipment of Poultry unit, Dairy unit, Piggery unit & Duchery units	6,11,914.00	-	10.00	-	6,11,914.00
	Ponds for Fisheries and training purposes	8,65,000.00	-	-	-	8,65,000.00
	Motor Cycles	4,68,000.00	-	15.00	-	4,68,000.00
	Vehicle(Car)	5,50,000.00	-	15.00	-	5,50,000.00
	Equipment of Health Clinic ECG machine, Weight machines, Hanging weight machines, refrigerators, BP instruments beds etc.	3,75,000.00	-	15.00	-	3,75,000.00
	Pump sets	47,945.00	-	15.00	-	47,945.00
	Desktops	44,063.50	-	40.00	-	44,063.50
	Furniture	20,900.00	-	10.00	-	20,900.00
	Electrical Equipment	16,500.00	-	15.00	-	16,500.00
	Laptops	92,000.00	-	40.00	-	92,000.00
	HP Printer	12,700.00	-	40.00	-	12,700.00
	TOTAL :	1,21,64,209.00				1,21,64,209.00
	PREVIOUS YEAR'S TOTAL	1,21,14,109.00	50,100.00			1,21,64,209.00



BARADRONE SOCIAL WELFARE INSTITUTION
 VIII / P.O.: Baradrone, Block- Diamond Harbour
 West Bengal, India 743332
Income and Expenditure for the year ended 31st March 2025

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The accompanying notes are an integral part of the financial statements						

This is the Statement of Income and Expenditure referred to in our report of even date

For P. R. Sinha & Co.
 Chartered Accountants
 FRN.: 317075E



(CA Pinaki Ranjan Sinha) v.
 Proprietor
 Membership No.: 053027
 UD18053027BNUJMA5198
 Place: Kolkata
 Date: 05/09/2025