

## Auditor's Report

### Financial Statements

We have audited the accompanying financial statements of "Fatika Nazrul Sukanta Educational Training Centre" which comprise Balance Sheet as at 31<sup>st</sup> March 2021 and Income and Expenditure Account for the year then ended along with Schedules.

### Management's Responsibility for the Financial Statements

Organization's managements are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of **Fatika Nazrul Sukanta Educational Training Centre**. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and preservation of the financial statements that give a true and fair view and 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 generally accepted in 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 **Fatika Nazrul Sukanta Educational Training Centre** preparation and 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.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read with the Notes thereon give a true and fair view in conformity with the accounting principles generally accepted in India.

- a. in the case of Balance Sheet, of the state of affairs of **Fatika Nazrul Sukanta Educational Training Centre** as at 31<sup>st</sup> March, 2021.
- b. in the case of Income and Expenditure Account, of the surplus for the year ended on that date.




**Report on Other Legal and Regulatory Requirements**

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 purposes of our audit;
- b. In our opinion, proper books of account as required by law have been kept by **Fatika Nazrul Sukanta Educational Training Centre** so far as it appears from our examination of those books and
- c. The Balance Sheet and Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For and on behalf of  
**P K Dey & Associates**  
Chartered Accountants  
FRN 328961E

  
Pradipt Kumar Dey  
Proprietor  
Membership No. 057149



Place Kolkata  
Dated: 11.11.2021  
UDIN: 21057149AAAA/15958

**FATIKA NAZRUL SUKANTA EDUCATIONAL TRAINING CENTRE**  
VILL - FATIKA, PO - ROI, INDAS, DIST - BANKURA, PIN - 722 205

**BALANCE SHEET**  
As at 31<sup>st</sup> March, 2021

LIABILITIES	Amount (Rs.)	Amount (Rs.)	ASSETS	Amount (Rs.)	Amount (Rs.)
<b>Capital Fund</b>			<b>Fixed Assets (as per Note - 1)</b>		
As Per Last Account	59,031,451		As per Last Account (WDV)	55,681,306	
Add: Surplus/(Deficit) for the year	(729,890)	58,301,561	Add: Purchased during the year	559,320	
				56,240,226	
			Less: Depreciation	2,691,443	53,548,783
<b>Loan from Members</b>			<b>Investments (as per Note - 2)</b>		
As Per Last Account	2,200,000		Fixed Deposits	3,740,732	
Less: Paid during the year	-	2,200,000	Accrued Interest	857,929	4,598,661
			<b>T.D.S. (As per Note - 3)</b>		
			TDS Receivable	48,500	48,500
			<b>Cash and Bank Balances</b>		
			Cash in Hand	14,465	
			Cash at Bank	2,291,152	2,305,617
<b>Total</b>		<b>60,501,561</b>	<b>Total</b>		<b>60,501,561</b>

In terms of our report of even date

Place: Kolkata  
Date: 11.11.2021  
UDIN: 21057149AAAAJ5958



**For P. K. DEY & ASSOCIATES**  
Chartered Accountants  
  
(Pradipto Kumar Dey)  
Proprietor  
Membership no. 57149  
Firm Reg. No. K28951E

**FATIKA NAZRUL SUKANTA EDUCATIONAL TRAINING CENTRE**

VILL - FATIKA, PO - ROL, INDIA, DIST - BANGURIA, PIN - 722 205

**INCOME AND EXPENDITURE ACCOUNT**

For the year ended 31<sup>st</sup> March, 2021

EXPENDITURE	Amount (Rs.)	Amount (Rs.)	INCOME	Amount (Rs.)	Amount (Rs.)
To Academic Expenses			By Academic Receipts		
Teachers Honorarium	3,475,000		Admission Fees	3,290,000	
Electric Charges	5,600		Tuition Fees	3,745,000	7,035,000
Magazine Expenses	31,296	3,461,896			
To Administrative Expenses:			By Other Income		
Staff Honorarium	1,175,000		Interest Income	243,208	243,208
Fees and Charges	562,453				
Printing and Stationery	10,096				
Telephone and Internet	9,600				
Repair and Maintenance	58,110				
Bank Charges	1,898				
Website and Advertisement	37,662				
Depreciation (As per note - 1)	2,691,443	4,546,262			
To Surplus/(Deficit) for the Year		(729,890)			
Transferred to Balance Sheet					
<b>Total</b>		<b>7,278,208</b>	<b>Total</b>		<b>7,278,208</b>

in terms of our report of even date

Place: Kolkata  
Date: 11.11.2021  
UD N: 21057143AAAAJ5958



For P. K. DEY & ASSOCIATES  
Chartered Accountants

*(Signature)*  
(Pracip Kumar Dey)  
Proprietor  
Membership no. 57149  
Firm Reg. No. 328961E

For P. K. DEY & ASSOCIATES

**FATIKA NAZRUL SUKANTA EDUCATIONAL TRAINING CENTRE**

VILL - FATIKA, PO - ROH, INDAS, DIST - BANGLURA, PIN - 722 205

**Note Annexed to and Forming Part of Balance Sheet**

**Note No - 1**

**Fixed Assets**

(Amount in Rs.)

Sl no.	Particulars	WDV as on 01/04/2020	Addition this year	Total as on 31/03/2021	Rate of Depre.	Depreciation for FY 2020-21	WDV as on 31/03/2021
1	Land	4,250,000	500,000	4,750,000	0%	-	4,750,000
2	Building	49,537,750	-	49,537,750	5%	2,476,888	47,060,862
3	Furniture and Fixtures	665,828	-	665,828	10%	66,583	599,245
4	Computer and Peripherals	4,689	22,520	27,209	60%	16,325	10,884
5	Library Equipments	609,514	36,600	646,114	10%	64,612	576,102
6	Laboratory Equipments	281,607	-	281,607	10%	28,161	253,446
7	Electrical Goods	223,669	-	223,669	10%	22,367	201,302
8	Tally	13,728	-	13,728	15%	2,059	11,669
9	Generator	100,322	-	100,322	15%	15,048	85,274
	<b>Total</b>	<b>55,681,106</b>	<b>559,120</b>	<b>56,240,226</b>		<b>2,691,443</b>	<b>53,548,783</b>

**Note No - 2**

**Investment**

Particulars	Amount (Rs.)	Amount (Rs.)
<b>Fixed Deposits</b>		
As per Last Account	3,740,732	
Add: Fixed Deposit Account open during the year	-	
	3,740,732	
Less: Encashed during the year	-	3,740,732
<b>Interest Accrued</b>		
As per Last Account	632,964	
Add: Accrued during the Year	224,955	
	857,929	
Less: Received during the year	-	857,929
<b>Total</b>		<b>4,598,663</b>

**Note No - 3**

**T.D.S.**

Particulars	Amount (Rs.)	Amount (Rs.)
As per Last Account	49,217	
Add: During this year	18,243	
	67,460	
Less: Received during the year	18,960	48,500
<b>Total</b>		<b>48,500</b>



**FATIKA NAZRUL SUKANTA EDUCATIONAL TRAINING CENTRE**

VILL - FATIKA, PO - HOI, INDAS, DIST - BANGURSA, PIN - 722 205

**RECEIPTS AND PAYMENTS ACCOUNT**

For the year ended 31<sup>st</sup> March, 2021

RECEIPTS	Amount (Rs.)	Amount (Rs.)	PAYMENTS	Amount (Rs.)	Amount (Rs.)
<b>To Opening Cash and Bank Balances</b>			<b>By Academic Expenses</b>		
Cash in Hand	48,361		Teachers Honorarium	3,425,000	
Cash at Bank	1,079,071	1,127,432	Electric Charges	5,600	
			Magazine Expenses	31,236	3,461,836
<b>To Academic Receipts</b>			<b>By Administrative Expenses:</b>		
Admission Fees	3,290,000		Staff Honorarium	1,175,000	
Tuition Fees	3,745,000	7,035,000	Fees and Charges	562,453	
			Printing and Stationery	10,096	
<b>To Other Income</b>			Telephone and Interet	9,600	
T.O.S.	18,960	18,960	Repair and Maintenance	58,130	
			Bank Charges	1,898	
			Website and Advertisement	37,662	1,854,818
			<b>By Fixed Assets:</b>		
			Land	500,000	
			Computer and Peripherals	22,520	
			Library Equipments	36,600	559,120
			<b>By Closing Cash and Bank Balances:</b>		
			Cash in Hand	14,465	
			Cash at Bank	2,291,152	2,305,617
<b>Total</b>		<b>8,181,392</b>	<b>Total</b>		<b>8,181,392</b>

In terms of our report of even date

For P. K. DEY & ASSOCIATES

Chartered Accountants



(Pradip Kumar Dey)

Proprietor

Membership no. 57140

Firm Reg. No. 3289616

Place: Kolkata

Date: 11.11.2021

UDIN: 21057149AAAAJ15058