

INDEPENDENT AUDITOR'S REPORT

To the Management of TJAPS KRISHI BIKASH SHILPA KENDRA

Opinion

I have audited the financial statements of **TJAPS KRISHI BIKASH SHILPA KENDRA** (the entity), which comprise the balance sheet as at 31st March 2025, and the Income & Expenditure A/c and Receipts and Payments A/c, for the year ended on that date.

Basis for Opinion

I have conducted the audit in accordance with Standards on Auditing (SA's) issued by ICAI. My responsibility under those standards is further described in the Auditor's Responsibility for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the financial statements in and I have fulfilled my other ethical responsibilities in accordance with these requirements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative.

Auditor's Responsibilities 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA's 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.

Other Matter

The Financial statement of the entity as at and for the year ended 31st March 2024 was Audited and hence, the balances as on 1st April 2024 are audited and have been considered as certified by the management.

Emphasis of Matter

I want to draw attention to the fact that the Books of Accounts have not been maintained properly. Cash is certified by the Management. In few cases, necessary supporting documents and vouchers have not been produced for our verification purposes as per our requirement. I had not verified any documents related to Fixed Assets, Land & Building and other assets and has been considered as certified by the management.

I am unable to obtain sufficient and appropriate evidences to conclude that the financial statements are free from material misstatements.

Dated : 28-04-2025
Place : Chakdaha, Nadia



FOR, SAYAN GHOSH & Co.
Chartered Accountants
FRN No. 331965E

CA SAYAN GHOSH
Proprietor

Membership No. 314521

UDIN: 25314521BMICTG5604

**IN THE BOOKS OF TJAPS KRISHI BIKASH SHILPA KENDRA
VILL+POST-BATASPUR, P.S-SAITHIA, DIST-BIRBHUM, PIN-731201, W.B**

BALANCE SHEET AS AT 31ST MARCH -2025

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>GENERAL FUND</u>			Furniture	67,091.00	
As Per last A/C	2,15,351.00		Less- Depreciation @10%	6,709.00	
Add-Surplus	11,167.00	2,26,518.00		60,382.00	60,382.00
			Add- Addition		
<u>Outstanding Expenses</u>			Tools & Equipments	2,348.00	
Audit Fees		1,000.00	Less- Depreciation @15%	352.00	1,996.00
			Electrical equipments	7,116.00	
			Less- Depreciation @15%	1,067.00	6,049.00
			Computer	82,207.00	
			Less- Depreciation @40%	32,883.00	
				49,324.00	49,324.00
			Add- Addition		
			Printer	10,281.00	
			Less- Depreciation @15%	1,542.00	8,739.00
			Cash in Hand		41,250.00
			Cash at Bank		59,778.00
		2,27,518.00			2,27,518.00

Date:-28-04-2025

Place : Chakdaha, Nadia



FOR, SAYAN GHOSH & Co.
Chartered Accountants
FRN No. 331965E

CA SAYAN GHOSH.

Proprietor

Membership No. 314521

UDIN:- 25314521BMICTG5604

IN THE BOOKS OF TJAPS KRISHI BIKASH SHILPA KENDRA
VILL+POST-BATASPUR, P.S-SAITHIA, DIST-BIRBHUM, PIN-731201, W.B
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH-2025

Dr

Cr

RECEIPTS	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
<u>To Opening Balance</u>			By Educational Aid		25,250.00
Cash in hand	32,670.00		By Annual General Meeting		3,895.00
Cash at Bank	14,638.00	47,308.00	By Robe Distribution		55,485.00
			By Medical Camp		26,595.00
			By Printing & Stationery		6,455.00
To Training Fees Received		2,65,250.00	By Rent		36,000.00
			By Ous. Audit Fees(2023-2024)		1,000.00
			By Conveyance		18,965.00
			By Telephone Expenses		7,450.00
			By General Expenses		18,985.00
			By Accounting Charges		4,000.00
			By Repair Expenses		3,265.00
			By Misc Expenses		4,185.00
			<u>By Closing Balance</u>		
			Cash in hand	41,250.00	
			Cash at Bank	59,778.00	1,01,028.00
		3,12,558.00			3,12,558.00

Date:-28-04-2025

Place : Chakdaha, Nadia

FOR, SAYAN GHOSH & Co.

Chartered Accountants

FRN No. 331965E



CA SAYAN GHOSH.

Proprietor

Membership No. 314521

UDIN:- 25314521BMICTG5604

**IN THE BOOKS OF TJAPS KRISHI BIKASH SHILPA KENDRA
VILL+POST-BATASPUR, P.S-SAITHIA, DIST-BIRBHUM, PIN-731201, W.B**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH -2025

Dr

Cr

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Educational Aid		25,250.00	By Training Fees Received		2,65,250.00
To Annual General Meeting		3,895.00			
To Robe Distribution		55,485.00			
To Medical Camp		26,595.00			
To Printing & Stationery		6,455.00			
To Audit Fees		1,000.00			
To Rent		36,000.00			
To Conveyance		18,965.00			
To Telephone Expenses		7,450.00			
To General Expenses		18,985.00			
To Accounting Charges		4,000.00			
To Repair Expenses		3,265.00			
To Misc Expenses		4,185.00			
 To Depreciation		 42,553.00			
To Surplus (Excess of Income over Expenditure)		11,167.00			
		2,65,250.00			2,65,250.00

Date:-28-04-2025

FOR, SAYAN GHOSH & Co.

Chartered Accountants

FRN No. 331965E

Place : Chakdaha, Nadia



CA SAYAN GHOSH.

Proprietor

Membership No. 314521

UDIN:- 25314521BMICTG5604



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

- Dashboard
- Generate UDIN
- Bulk UDIN for Certificates
- List UDIN
- Saved Draft List
- FAQs
- Profile

You have logged in as: CA SAYAN GHOSH (314521)
Last login: 28/04/2025 | 16:18:21

UDIN GENERATED

Your document has been submitted successfully.
Unique Document Identification Number (UDIN) for this document is **25314521BMICTG5604**

- GENERATE ANOTHER UDIN
- EXIT/LOGOUT

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.
However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2025 All rights reserved to the ICAI