SAMIR BANERJEE & ASSOCIATES
Chartered Accountants

AUDITORS REPORT

We have audited the attached Balance Sheet of **M/s. NIR IDEAL HOME FOR MENTALLY RETARDED & ASSOCIATED DISABILITY, (PAN AAAAN3642G)** ***situated at*** **- Village :- Pilkhana , PO + PS- Haroa , North 24 Parganas, Pin No- 743425, West Bengal, India** as at **31st March 2024** and the annexed Income & Expenditure and Receipts and Payments Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit. In our opinion, proper books of accounts have been kept by the concern so far as it appears from our examination of those books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view :-

(i) In case of the Balance Sheet, of the state of affairs of the above named concern as at **31st March 2024**;

and

(ii) In the case of the Income & Expenditure and Receipts and Payments Account of the above named concern for the accounting year ending on **31st March, 2024**.

For **Samir Banerjee & Associates**
Chartered Accountants

(Samir Banerjee)
Proprietor
Membership No. 065173
FRN 326251E
UDIN 24065173BKFMKD4161

Date :- 11th September 2024
Place :- Kolkata

AA-253, Salt Lake, Kolkata - 700 064, District- North 24 Parganas
(033) 2321 2509, 9433033910, 7003393059, E-mail :samir_253@yahoo.com, samir253@gmail.com

NIR IDEAL HOME FOR MENTALLY RETARDED & ASSOCIATED DISABILITY
Vill. Pilkhana , PO + PS- Haroa , North 24 Parganas, Pin No- 743425, W.B, India
PAN :- AAAAN3642G
Receipt and Payment Accounts for the year ended 31st March 2024

	Receipts				Payments		
	Particulars	Amount ₹	Amount ₹		Particulars	Amount ₹	Amount ₹
To	**Opening Balance**			By	**General Section**		
	Cash in Hand				Contingency	5500.00	
	General Section	190.00			Eye catract fuel charge	2000.00	
	Inclusive Education Project	96.00			Printing & Stationary	2667.00	
	Rogi Sahayata Kendra	4580.00			Just Dial	2655.00	
	Swawlamban Project	6600.00	11466.00		Website charge	0.00	
					Eye camp	13000.00	
To	**Cash at Bank**				Job fair	9600.00	
	Indian Bank 22251139409	207773.83			Computer entry and Misc. Exp.	2100.00	
	Indian Bank 22251151289	4104.10			Land Purpose expenses	0.00	
	Indian Bank 22251179601	1194.25			Land conversion charge mutation	5000.00	
	Bank of India 424210110001533	2205.24			Fuel Charge	200.00	
	State Bank of India 31070150044	420.04			Solid waste Management	14200.00	
	State Bank of India 32201925067	15960.52			Free eye camp	27350.00	
	State Bank of India 30818826059	0.00			Free eye glasses camp	10000.00	
	State Bank of India 33849716048	1075.58			Selection of vocational training	10000.00	
	State Bank of India 40094238935	0.00	232733.56		Part Time Accountant Honorarium	30000.00	
					Directorate of commercial tax	0.00	
To	Donation for Jakat	3609.00			Bulding Constraction	60000.00	
To	Land sale Account Advance	200000.00			Furniture and fixture	5000.00	
To	Donation as per list for 10 BE issued	524352.00			Cost of Printer	12000.00	211272.00
To	General Donation	98500.00					
To	Grant from Panchayat	11000.00		By	**Bank Charge**		395.83
To	Interest earned from Bank	2173.00					
To	Interest earned from FC Main Bank New Delhi	375.00		By	**Niramaya Health card & Manabik**		
To	Interest earned from FC Local Bank Haroa	569.00	840578.00		Niramaya Renewal payment	5501.00	
					Niramaya Health card & UDID Data entry	25500.00	31001.00
To	**Rogi Sahayata Kendra**						
	Haroa Block Health and Family Samiti	234302.00		By	**Inclusive Home**		
	Grant for Honorarium	0.00			Inclusive Home expenses	68435.00	
	Haroa Block Health and Family Samiti	0.00			Staff Honorarium	60000.00	128435.00
	Grant for Patient for Medicine,	80000.00	314302.00				
	Investigation, Travelling	0.00		By	**Physiotheraphy Clinic**		
	Interest earned on Bank	222.00	222.00		By Doctor Honorarium	37000.00	
					Assistant Honorarium	8000.00	
To	**Special School**				Equipement cost for Special chair	20000.00	65000.00
	Revenue Donation	0.00	0.00				
	(Collections from villagers, markets etc)			By	**Special School and Cross Disability Pre School**		
					Staff Honorarium,	183000.00	
To	**SAG-KP Convergence Programme**				TLM	15000.00	
	Grant from Barasat 1 & Basirhat Treasery	418341.00			Educational tour	15000.00	
	for Honorarium				Parents Training	4800.00	217800.00
	Grant from Barasat 1 & Basirhat Treasery	23333.00	441674.00				
	for Contingency			By	**Community based Rehabilitation**		
	Grant from Howrah eprada Treasery	216000.00			**and Early Intervention for H.B Rehabilitation with Provision**		
	for Honorarium				Staff Honorarium,	148000.00	
	Grant from Howrah eprada Treasery	10000.00	226000.00		Capacity Building of parents	16000.00	
	for Contingency				Capacity Building of staff	15000.00	
					Summer camp for PwDs	21500.00	200500.00
To	**Badhte Kadam**						
	Grant for Badhte Kadam	69000.00	69000.00	By	**Badhte Kadam_National Trust**		
	(Collections from National Trust)				Organize Social Inclusive events	20000.00	20000.00
To	**Solid Waste Management**	0.00	0.00	By	**Rogi Sahayata Kendra**		
	(Collections in Donation Box during the year)				Staff Honorarium	234302.00	
					Investigation	9000.00	
To	**Eye Camp Donation Box**	0.00	0.00		Medicine Costs	31566.00	
	(Donations received during Eye Camps conducted)				Travelling Cost	19000.00	293868.00
To	**Rotary India Literacy**			By	**Bank Charges**	128.00	128.00
	Grant from Rotary India Literacy	10800.00	10800.00				
				By	**Rotary India Literacy**		
To	**Empowering Economic Independency of**				Rotary India Literacy expenses	10800.00	10800.00
	people in need through Live Stock acquisition						
	Grant from Associazione missione possible	282632.00	282632.00	By	**SAG-KP Convergence Programme**		
	Svizzerea				Honorarium for PC and FF (North)	418341.00	
					Contingency	23333.00	441674.00
To	**Swayan Samajik Health camp**				Honorarium for PC and FF(Howrah)	216000.00	
	Grant from Swayan Samajik Health camp	30000.00	30000.00		Contingency	22000.00	238000.00
					Wrongly deposite transfer to Barrackpore I Treasery	205500.00	205500.00
				By	**Empowering Economic Independency of people in**		
					need through Live Stock acquisition		
					Forex Txn Commission	1180.00	

SAMIR BANERJEE & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

NIR IDEAL HOME FOR MENTALLY RETARDED & ASSOCIATED DISABILITY
Vill. Pilkhana , PO + PS- Haroa , North 24 Parganas, Pin No- 743425, W.B, India
PAN :- AAAAN3642G
Receipt and Payment Accounts for the year ended 31st March 2024

Receipts				Payments		
Particulars	Amount ₹	Amount ₹		Particulars	Amount ₹	Amount ₹
				Forex Txn service	344.34	
				Empowering Echonomic Independency of people in	260000.00	
				need through Live Stock acquisition		
				Admistrative cost	16007.66	
				Travelling cost	5000.00	282532.00
			By	**Swayan Samajik Health camp**		
				Inanguration	800.00	
				Doctor Fees	4800.00	
				Laboratory charge	5200.00	
				Decorators	2500.00	
				Launch & Tiffin expenses	4700.00	
				Medicine cost	12000.00	30000.00
			By	**Solid Waste Management**	10000.00	10000.00
			By	**Closing Balance**		
				Cash in Hand		
				General Section	190.00	
				Inclusive Education Project	96.00	
				Rogi Sahayata kendra	5014.00	
				Swaw Lambon Project	6600.00	11900.00
			By	**Cash at Bank**		
				Indian Bank 22251139409	0.00	
				Indian Bank 22251151289	4100.10	
				Indian Bank 22251179601	21288.25	
				Bank of India 424210110001533	2205.24	
				State Bank of India 31070150044	1317.04	
				State Bank of India 32201925067	1023.52	
				State Bank of India 30818826059	0.00	
				State Bank of India 33849716048	30521.58	
				State Bank of India 40094238935	146.00	60601.73
Total :		**2459407.56**		**Total :**		**2459407.56**

For **Samir Banerjee & Associates**
Chartered Accountants
(Samir Banerjee)
Proprietor
Membership No. 065173
FRN 326251E
UDIN 24065173BKFMKD4161

SAMIR BANERJEE & ASSOCIATES ★ KOLKATA ★ CHARTERED ACCOUNTANTS

Date :- 11th September 2024
Place :- Kolkata

NIR IDEAL HOME FOR MENTALLY RETARDED & ASSOCIATED DISABILITY
Vill. - Pilkhana , PO + PS- Haroa , North 24 Parganas, Pin No- 743425, W.B, India
PAN :- AAAAN3642G
Income & Expenditure Account for the year ended 31st March 2024

	Expenditure				Income		
	Particulars	Amount ₹	Amount ₹		Particulars	Amount ₹	Amount ₹
To	**General Section**			By	Donation for Jakat	3609.00	
	Contingency	5500.00		By	Land sale Account Advance	0.00	
	Eye catract fuel charge	2000.00		By	Donation as per list for 10 BE issued	524352.00	
	Printing & Stationary	2667.00		By	General Donation	98500.00	
	Just Dial	2655.00		By	Grant from Panchayat	11000.00	
	Website charge	0.00		By	Interest earned from Bank	2173.00	
	Eye camp	13000.00		By	Interest earned from FC Main Bank New Delhi	375.00	
	Job fair	9600.00		By	Interest earned from FC Local Bank Haroa	569.00	640578.00
	Computer entry and Misc. Exp.	2100.00					
	Land Purpose expenses	0.00		By	Rogi Sahayata Kendra	234302.00	
	Land conversion charge mutation	5000.00		By	Haroa Block Health and Family Samiti	0.00	
	Fuel Charge	200.00		By	Grant for Honorarium	0.00	
	Solid waste Management	14200.00		By	Haroa Block Health and Family Samiti	80000.00	
	Free eye camp	27350.00		By	Grant for Patient for Medicine,	0.00	
	Free eye glasses camp	10000.00		By	Investigation, Travelling	222.00	
	Selection of vocational training	10000.00		By	Interest earned on Bank	0.00	314524.00
	Part Time Accountant Honorarium	30000.00					
	Directorate of commercial tax	0.00		By	**Special School**		
	Bulding Constraction	0.00			Revenue Donation	0.00	0.00
	Furniture and fixture	0.00			(Collections from villagers, markets etc)		
	Cost of Printer	0.00	134272.00				
				By	**SAG-KP Convergence Programme**		
To	**Bank Charge**	395.83	395.83		Grant from Barasat 1 & Basirhat Treasery	418341.00	
					for Honorarium		
To	**Niramaya Health card & Manabik**				Grant from Barasat 1 & Basirhat Treasery	23333.00	441674.00
	Niramaya Renewal payment	5501.00			for Contingency		
	Niramaya Health card & UDID Data entry	25500.00	31001.00		Grant from Howrah eprada Treasery	216000.00	
					for Honorarium		
To	**Inclusive Home**				Grant from Howrah eprada Treasery	10000.00	
	Inclusive Home expenses	68435.00			for Contingency		226000.00
	Staff Honorarium	60000.00	128435.00				
				By	**Badhte Kadam**		
To	**Physiotheraphy Clinic**				Grant for Badhte Kadam	20000.00	20000.00
	By Doctor Honorarium	37000.00			(Collections from National Trust)		
	Assistant Honorarium	8000.00					
	Equipement cost for Special chair	20000.00	65000.00	By	**Solid Waste Management**		
					(Collections in Donation Box during the year)	0.000	0.00
To	**Special School and Cross Disability Pre School**						
	Staff Honorarium,	183000.00		By	**Eye Camp - Donation Box**	0.00	0.00
	TLM	15000.00			(Donations received during Eye Camps conducted)		
	Educational tour	15000.00					
	Parents Training	4800.00	217800.00	By	**Rotary India Literacy**		
					Grant from Rotary India Literacy	10800.00	10800.00
To	**Community based Rehabilitation**						
	and Early Intervention for H.B Rehabilitation with Provision			By	**Empowering Economic Independency of**		
	Staff Honorarium,	148000.00			**people in need through Live Stock acquisition**		
	Capacity Building of parents	16000.00			Grant from Associazione missione possible		
	Capacity Building of staff	15000.00			Svizzerea	282632.00	282632.00
	Summer camp for PwDs	21500.00	200500.00				
To	**Badhte Kadam_National Trust**			By	**Swayan Samajik Health camp**		
	Organize Social Inclusive events	20000.00	20000.00		Grant from Swayan Samajik Health camp	30000.00	30000.00
To	**Rogi Sahayata Kendra**						
	Staff Honorarium	234302.00					
	Investigation	9000.00					
	Medicine Costs	31566.00					
	Travelling Cost	19000.00	293868.00				
To	**Bank Charges**	128.00	128.00				
To	**Rotary India Literacy**						
	Rotary India Literacy expenses	10800.00	10800.00				
To	**SAG-KP Convergence Programme**						
	Honorarium for PC and FF (North)	418341.00					
	Contingency	23333.00	441674.00				
	Honorarium for PC and FF(Howrah)	216000.00					
	Contingency	22000.00	238000.00				
	Wrongly deposite transfer to Barrackpore I Treasery	0.00	0.00				
To	**Empowering Economic Independency of people in**						
	need through Live Stock acquisition						

SAMIR BANERJEE & ASSOCIATES
KOLKATA
CHARTERED ACCOUNTANTS

NIR IDEAL HOME FOR MENTALLY RETARDED & ASSOCIATED DISABILITY
Vill. - Pilkhana , PO + PS- Haroa , North 24 Parganas, Pin No- 743425, W.B, India
PAN :- AAAAN3642G
Income & Expenditure Account for the year ended 31st March 2024

	Expenditure				Income		
	Particulars	Amount ₹	Amount ₹		Particulars	Amount ₹	Amount ₹
	Forex Txn Commission	1180.00					
	Forex Txn service	344.34					
	Empowering Echonomic Independency of people in	260000.00					
	need through Live Stock acquisition						
	Admistrative cost	16007.66					
	Travelling cost	5000.00	282532.00				
To	**Swayan Samajik Health camp**						
	Inanguration	800.00					
	Doctor Fees	4800.00					
	Laboratory charge	5200.00					
	Decorators	2500.00					
	Launch & Tiffin expenses	4700.00					
	Medicine cost	12000.00	30000.00				
To	**Solid Waste Management**	10000.00	10000.00				
To	**Depreciation (As per Schedule)**		276926.00				
				By	**Deficit - Excess Expenditure Over Income**		415123.83
To	**Surplus - Excess of Income Over Expenditure**						
	Total :		**2381331.83**		**Total :**		**2381331.83**

For **Samir Banerjee & Associates**
Chartered Accountants
(Samir Banerjee)
Proprietor
Membership No. 065173
FRN 326251E
UDIN 24065173BKFMKD4161

SAMIR BANERJEE & ASSOCIATES ★ KOLKATA ★ CHARTERED ACCOUNTANTS

Date :- 11th September 2024
Place :- Kolkata

NIR IDEAL HOME FOR MENTALLY RETARDED & ASSOCIATED DISABILITY
Vill. - Pilkhana , PO + PS- Haroa , North 24 Parganas, Pin No- 743425, W.B, India
PAN :- AAAAN3642G
Balance Sheet as on 31st March 2024

Liability			Assets		
Particulars	Amount ₹	Amount ₹	Particulars	Amount ₹	Amount ₹
Capital Fund :-			**Fixed Assets**		
As per Last A/C	2307404.56		(As per Schedule)		5475578.00
Less: Excess Expentiture Over Income	415123.83	1892280.73			
Current liabilities					
Liabilities for Expenses	2505113.00				
Add :- Liabilities for Expenses	0.00				
Less :- Paid during the year	0.00	2505113.00			
Land sale Account advance	1000000.00				
Add :- Land sale Account advance	200000.00	1200000.00			
Outstanding Liability for Corona Pandemic, Yash e	2220000.00		**Current Asets:**		
Less :- Paid during the year	0.00	2220000.00	Receivable National Action Plan Under SIPDA	941575.00	
			Receivevable from utkarsha Bangla	1.00	
24	7000.00		Receivevable from Abilish	7700.00	
		7000.00	Receivevable from NIOH	1103018.00	
			Receivevable from NIHH	207900.00	
Wrongly Deposit from Barrackpore 1Treasury	205500.00		Receivevable from Swawlamban	16120.00	
Less :- Wrongly Deposit Paid to Barrackpore 1Treasury	205500.00	0.00	Receivevable from National Trust	49000.00	
			Less :- Received from National Trust	49000.00	2276314.00
			Closing Balance		
			Cash in Hand		
			General Section	190.00	
			Inclusive Education Project	96.00	
			Rogi Sahayata kendra	5014.00	
			Swaw Lambon Project	6600.00	11900.00
			Cash at Bank		
			Indian Bank 22251139409	0.00	
			Indian Bank 22251151289	4100.10	
			Indian Bank 22251179601	21288.25	
			Bank of India 424210110001533	2205.24	
			State Bank of India 31070150044	1317.04	
			State Bank of India 32201925067	1023.52	
			State Bank of India 30818826059	0.00	
			State Bank of India 33849716048	30521.58	
			State Bank of India 40094238935	146.00	60601.73
Grant Total :		**7824393.73**	**Grant Total :**		**7824393.73**

For **Samir Banerjee & Associates**
Chartered Accountants
(Samir Banerjee)
Proprietor
Membership No. 065173
FRN 326251E
UDIN 24065173BKFMKD4161

SAMIR BANERJEE & ASSOCIATES CHARTERED ACCOUNTANTS KOLKATA

Date :- 11th September 2024
Place :- Kolkata

NIR IDEAL HOME FOR MENTALLY RETARDED & ASSOCIATED DISABILITY

Vill. - Pilkhana , PO + PS- Haroa , North 24 Parganas, Pin No- 743425, W.B, India

PAN :- AAAAN3642G

FIXED ASSETS STATEMENT 2023-2024

SL No	Particulars	Opening Balance As On 01.04.2023	Purchase Or Addition During This Year		Total	Sale During This Year	% Of Depreciation	Total Depreciation Of This Year	Closing Balance As On 31.03.2024
1	Land	753500			753500				753500
2	Building	4686044	60000.00		4746044		5%	237302	4508742
3	Furniture	72774	5000.00		77774		10%	7777	69997
4	Learning Materials	13466			13466		10%	1347	12119
5	Sports Equipment	85			85		20%	17	68
6	Utensils	4288			4288		10%	429	3859
7	Camera	18640			18640		20%	3728	14912
8	Fan & Electric Equipments	13258			13258		10%	1326	11932
9	Tubewell Including Plumbing	4209			4209		10%	421	3788
10	Computer	26			26		100%	26	0
11	Harmonium	555			555		10%	56	499
12	Books	2774			2774		10%	277	2497
13	By Cycle	5502			5502		20%	1100	4402
14	Sewing Machine	2475			2475		20%	495	1980
15	Carpentary Equipment	617			617		10%	62	555
16	School Van	374			374		20%	75	299
17	Cost of Mobile	10765			10765		15%	1615	9150
18	Two Wheeler	18517			18517		15%	2778	15739
19	Stabilizer	279			279		10%	28	251
20	Medical Instrument	296			296		10%	30	266
21	Projector	1932			1932		20%	386	1546
22	Generator	1632			1632		20%	326	1306
23	Mike Set	5884			5884		15%	883	5001
24	Printer	6412	12000.00		18412		15%	2762	15650
25	Cost of Laptop	24000			24000		40%	9600	14400
26	1No vesta 301iwith software ECG	27200			27200		15%	4080	23120
		5675504	**77000**	**0**	**5752504**	**0**		**276926**	**5475578**

For **Samir Banerjee & Associates**

Chartered Accountants

(Samir Banerjee)

Proprietor

Membership No. 065173

FRN 326251E

UDIN 24065173BKFMKD4161

SAMIR BANERJEE & ASSOCIATES * KOLKATA * CHARTERED ACCOUNTANTS

Date :- 11th September 2024

Place :- Kolkata