SWARUP KAYAL & ASSOCIATES
Chartered Accountants

Vill. & PO. Sahararhat, PS. Falta
Dist. South 24 Pgs, Pin - 743 504
skayalassociates@gmail.com I 98311 68153

INDEPENDENT AUDITORS' REPORT

To the Members of

UDIN: 26302455NJWOQD3738

SONARTARI WOMAN AND CHILD WELFARE INSTITUTION

We have audited the annexed financial statements of Sonartari Woman and Child Welfare Institution (**PAN AABAS7813B**), a society registered under West Bengal Societies Registration Act 1961 bearing Regn No. SO094921 of 1999-2000, which comprises of Balance Sheet as at 31st March 2026, the related Income and Expenditure Account and Receipts and Payments Account of the society for the year ended on that date.

The Society's Management is responsible to establish and maintain a system of internal control and responsible for the preparation of these financial statements in conformity with the accounting principles generally accepted in India including the Accounting Standards prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the society and for preventing and detecting frauds and other irregularities.

Our responsibility is to express an opinion on these statement based on our audit. We conducted our audit in accordance with standards on auditing prescribed by the Institute of Chartered Accountants of 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 of material misstatements. An audit includes, examining, on test basis evidence supporting the amounts and disclosures in the financial statements.

We believe that the audit evidence we have collected is sufficient and appropriate to provide a basis of our audit opinion.

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

a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2026.
b) In the case of the Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date and
c) In the case of Receipts and Payments Account, of the receipts and payments of the society for the year ended on that date.

In our opinion, proper books of account have been kept by the society so far as appears from our examination of those books.

For SWARUP KAYAL & ASSOCIATES
Chartered Accountants
ICAI Firm Registration No. 329785E

26-JUL-26

(CA Swarup C Kayal)
Proprietor
M No. 302455

SWARUP KAYAL & ASSOCIATES * Chartered Accountants * FALTA FRN-329785E

Place: Falta
Date: 26-Jul-26

SONARTARI WOMAN AND CHILD WELFARE INSTRITUTION

Regd No. - S/94921 of 1999 -2000

Roynagar (WaterTank Para), PO. & PS. Diamond Harbour, Dist. - South 24 Paraganas, Pin-743331, West Bengal

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

DR. CR

	RECEIPTS	AMOUNT (RS)	AMOUNT (RS)		PAYMENTS	AMOUNT (RS)	AMOUNT (RS)
TO	**Opening Balance:**			By	**Administrative Cost A/c:**		
	i) General Section:				Printing & Stationery	3,545	
	Cash in Hand	2,050			Travelling & conveyance	8,000	
	Cash at Bank:				Staff Honorarium	48,000	
	Punjab National Bank	92,724			Telephone Charges	3,600	
	(A/c No-12650101680				Electric Charges	3,600	
	Indian Bank	20,914			Audit Fees	10,000	
	(A/c No-22291368079)				Accounting Charges	2,000	
					Refeshment Charges	3,223	
					Webside Renewal Fees	5,000	
	ii) Creche Section:				Repearing & Maint.	5,175	
	Cash in Hand				Renewal fees of 80G & 12A	7,000	99,143
	Cash at Bank (SBI-6953)	2,245					
	iii) F. C.R.A. Section						
	Cash in Hand						
	Cash at Bank:			,,	**Hen Rearing a/c:**		
	Indian bank	1,776			For village women	5,250	5,250
	(A/c No-22291368932)			,,	**Health Prog. a/c:**		
	STATE BANK OF INDIA:				Hono to Doctor	18,000	
	(A/c No-40103194773)		1,19,709		Homeo Medicine	5,830	
					Eye Camp & Distribution		
					of Spectacle	1,15,840	1,39,670
,,	**General Receipts a/c:**			,,	**Tailoring Centre a/c**		
	Member Subscription	7,200			Hono to Tailoring traner	17,250	
	Donation Form Member	1,28,000			Raw Materials & Rep.	5,679	22,929
	& Others			,,	**Pre Premary School a/c**		
					Nutrition Tiffin	4,850	
	Bank Interest	2,739	1,37,939		Hono to Pre Primary Teacher	18,000	22,850
	Beneficiary Contribution			,,	**Environment Protection:**		
	for Chick, Goat & Spectacle				Plantation & Distribution	4,505	
					Mangrove Preservation	2,500	7,005
,,	From ROTARY			,,	**Computer Training center**		18,000
	For Spectacle		1,10,210				
				,,	**Agricultural Activity a/c:**		
					Farmer's Meeting with		
					Seed Distribution	3,550	
	Grant-in-aid a/c:				Training on Mushroom		
,,	**Form Char Achar Mongal Nyas**				Cultivation & Distribution	2,550	
	Donation for Hen Rearing a/c	4,200			Hand Holding Training		
	Plantation		4,200		on Organic Farming	2,150	
	Grant-in-aid a/c:				Training on Seed		
,,	**RCC East Central for**				Collection & Preservation	4,530	
	Swing Machine &	16,000			Training on Harbal Med.	2,300	
	Computer (Donation in kind)	15,000	31,000		IPM Traning on Pest Management	21,800	
					Agrcultural Kits	70,200	1,07,080
,,	Balance c/f		4,03,058	,,	Balance c/f		4,21,927

As Per Report of our even date attached and signed with UDIN: 26302455NJWOQD3738

For **SWARUP KAYAL & ASSOCIATES**
Chartered Accountants
ICAI Firm Registration No. 329785E

26-JUL-26

CA Swarup C Kayal
Proprietor
M No. 302455

Place: Falta
Date: 26-Jul-26

SWARUP KAYAL & ASSOCIATES * Chartered Accountants * FALTA FRN-329785E

For Sonartari Woman and Child Welfare Institution

Sachitra Mandal.
President
Sonartari Woman And Child Welfare Institute
Roynagar, Diamond Harbour

Anadi Ranjan Halder
Secretary
Sonartari Woman And Child Welfare Institution
Roynagar, Diamond Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTITUTION * ESTD-1999 ROYNAGAR D Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTRITUTION

Regd No. - S/94921 of 1999 -2000

Roynagar (WaterTank Para), PO. & PS. Diamond Harbour, Dist. - South 24 Paraganas, Pin-743331, West Bengal

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

DR. CR

	RECEIPTS	AMOUNT (RS)	AMOUNT (RS)		PAYMENTS	AMOUNT (RS)	AMOUNT (RS)
To	Balance b/f		4,03,058	By	Balance b/f		4,21,927
				,,	**Workshop & Seminer a/c**		
					Awarness Camp for		
					Child Marrage & Trafficking	2,840	
,,	**Special Donation a/c**				Women's Day	5,100	
	From Members		60,420		Herbal Medicine	2,600	
					Violence against Women	2,300	
,,	Misc. Receipts		5,500		Seminer on Disaster		
					response activity	2,900	
					Cultural Activity	2,479	18,219
,,	**NABARD**			,,	**Notable Days a/c**		
	24 PGS(S) for Women's Day						
	Observation		4,500		World Environment day	4,010	
					Children's day	4,365	
	Frees & Charges a/c				National Youth Day	2,150	
,,	Tailoring Training				Independence Day	1,530	
	Computer training	35,625	35,625		Netaji's Birthday	2,044	
					Doctors's Days	670	
,,					Kabi Pranam	780	15,549
	Bank Interest:			,,	**Social Welfare Activity**		
	FCRA	7,241			Low Cost Latrine	70,620	
			7,241		Cloth distribution to Poor	10,300	
							80,920
,,	**Sale Proceeds a/c**						
	Vermi & vermin compost	15,420		,,	**Training Group of**		
	Vegetable & Other				**SWCWI through**		
	F. P. O.	15,420	30,840				
,,	**Grant-in-aid a/c:**			,,	**Cost of Assets a/c**		
	From RCC EAST CENTRAL		10,000		Building	10,200	
	(Vocational Training)				Computer Machine	15,000	
,,	**Grant-in-aid a/c:**				Furniture	4,800	
	From JAN MANGAL NYAS				Sewing Machine	16,000	
	For Pre Primary School				Fan	4,100	
	Hemeo health &				Mini Projector	5,399	
	Tailoring	73,000			Wooden Table	5,160	
	For Office Furniture		73,000				60,659
			6,30,184	,,	Balance c/f		5,97,274
	Balance c/f						

As Per Report of our even date attached and signed with UDIN: 26302455NJWOQD3738

For **SWARUP KAYAL & ASSOCIATES**
Chartered Accountants
ICAI Firm Registration No. 329785E

26-JUL-26

CA Swarup C Kayal
Proprietor
M No. 302455

Place: Falta
Date: 26-Jul-26

SWARUP KAYAL & ASSOCIATES * Chartered Accountants * FALTA FRN-329785E

For Sonartari Woman and Child Welfare Institution

Suchitra Mandal.
President
Sonartari Woman And Child Welfare Institute
Roynagar, Diamond Harbour

Arnab Ranjan Haldar
Secretary
Sonartari Woman And Child Welfare Institute
Roynagar, Diamond Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTITUTION * ESTD-1999 ROYNAGAR D Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTRITUTION

Regd No. - S/94921 of 1999 -2000

Roynagar (WaterTank Para), PO. & PS. Diamond Harbour, Dist. - South 24 Paraganas, Pin-743331, West Bengal

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

DR. CR

TO	RECEIPTS	AMOUNT (RS)	AMOUNT (RS)	By	PAYMENTS	AMOUNT (RS)	AMOUNT (RS)
	Balance b/f		6,30,184	By	Balance b/f		5,97,274
,,	Grant-in-aid a/c:			,,	**Expenses for Project**		
	From RCC EAST CENTRAL		3,500		**of Global Greengrants**		
					Fund, UK		
					Bank Charges	3,061	
					Documentation	10,314	
,,	Grant-in-aid a/c:				Integrated Model Nutrition Garden	1,15,416	
	BSL Limited				Integrated Farming System	1,06,305	
	(Low Cost Latrine)		65,000		Livestock Support	51,610	
					Liasion Building Meeting	8,665	
,,	Grant-in-aid a/c:				Rejuvenation of Water Body	61,300	
	Inner Wheel Club				Salary to Project Assistant	84,000	
	Cossipore		3,640		Salary to Project Manager	1,15,500	
					Salary for Accountant	73,500	
	Grant-in-aid a/c:				Skill Development Training of Farmers	19,407	
	Global Greengrants Funds		8,48,500		Staff Orientation Training	5,190	
					Sustainable Aquaculture	18,740	
					External Monitoring & Evaluation	10,000	
					Formation of FPO	16,275	
,,	Grant-in-aid a/c:				Creation of Demo Plot	24,162	7,23,445
	Subtleweight Electic (India Pvt.Ltd)		1,62,770		Closing Balance:		
					i) General Section:		
					Cash in Hand	3,503	
,,	Char Achar Mongal Nyas		7,500		Cash at Bank:		
					Punjab National Bank		
					(A/c No-12650101680	2,55,084	
					Indian Bank		
					(A/c No-22291368079)	4,394	
					ii) Creche Section:		
					Cash in Hand		
					Cash at Bank (SBI-6953)	3,322	
					iii) F. C.R.A. Section		
					Cash in Hand	1,166	
					Cash at Bank:		
					Indian bank		
					(A/c No-22291368932)	1,32,906	
					STATE BANK OF INDIA:		
					(A/c No-40103194773)	-	4,00,375
	Total		17,21,094		Total		17,21,094

As Per Report of our even date attached and signed with UDIN: 26302455NJWOQD3738

For **SWARUP KAYAL & ASSOCIATES**
Chartered Accountants
ICAI Firm Registration No. 329785E

26-JUL-26

CA Swarup C Kayal
Proprietor
M No. 302455

Place: Falta
Date: 26-Jul-26

SWARUP KAYAL & ASSOCIATES * Chartered Accountants * FALTA FRN-329785E

For Sonartari Woman and Child Welfare Institution

Suchitra Mandal.
President
Sonartari Woman And Child Welfare Institute
Roynagar, Diamond Harbour

Anadi Ranjan Halder
Secretary
Sonartari Woman And Child Welfare Institution
Roynagar, Diamond Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTITUTION ESTD-1999 ROYNAGAR D Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTRITUTION

Regd No. - S/94921 of 1999 -2000

Roynagar (WaterTank Para), PO. & PS. Diamond Harbour, Dist. - South 24 Paraganas, Pin-743331, West Bengal

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

DR. CR

	EXPENDITURE	AMOUNT (RS)	AMOUNT (RS)		INCOME	AMOUNT (RS)	AMOUNT (RS)
To	Administrative Cost		94,143	By	General Receipts		1,35,200
,,	Hen Rearing		5,250	,,	Rotary for Spectacle		1,10,210
,,	Tailoring Training		22,929	,,	Char Achar Mongal Nyas		4,200
,,	Health Prog.		1,39,670	,,	NABARD		4,500
,,	Pre Primary School		22,850	,,	RCC East Central		31,000
,,	Agriculture Activity		1,07,080	,,	Special Donation		60,420
,,	Environment Proction		7,005	,,	Misc. Receipts		5,500
,,	Computer Training center		18,000	,,	Fees & Charges		35,625
,,	Workshop & Seminer		18,219	,,	RCC East Central for Vocational		10,000
,,	Notable Days		15,549	,,	FCRA Bank Interest		7,241
,,	Social Welfare Activity		80,920	,,	General Bank Interest		2,739
				,,	Sale Proceeds		30,840
,,	Expenses for FCRA Project Global Greengrants Fund		7,23,445	,,	JAN MANGAL NYAS		73,000
				,,	BSL Limited (Low cost Latrine)		65,000
,,	Audit Fees		5,000	,,	RCC EAST CENTRAL		3,500
,,	Depreciation on			,,	Inner Wheel Club		3,640
	Schedula A'1'	51,302					
	Schedula A'2'	986	52,289	,,	Global Greengrants Fund		8,48,500
,,	Excess of Income over Expenditure			,,	Subtleweight Electric		1,62,770
	General Section	1,56,740					
	F.C.R Section	1,32,296		,,	Char Achar Mongal Nyas		7,500
			2,89,036				
							16,01,385
			16,01,385				

As Per Report of our even date attached and signed with UDIN: 26302455NJWOQD3738

For **SWARUP KAYAL & ASSOCIATES**
Chartered Accountants
ICAI Firm Registration No. 329785E

26-JUL-26

CA Swarup C Kayal
Proprietor
M No. 302455

Place: Falta
Date: 26-Jul-26

SWARUP KAYAL & ASSOCIATES * Chartered Accountants * FALTA FRN-329785E

For Sonartari Woman and Child Welfare Institution

Suchitra Mandal.
President
Sonartari Woman And Child Welfare Institute
Roynagar, Diamond Harbour

Arati Ranjan Halder
Secretary
Sonartari Woman And Child Welfare Institution
Roynagar, Diamond Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTITUTION ESTD-1999 ROYNAGAR D Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTRITUTION

Regd No. - S/94921 of 1999 -2000

Roynagar (WaterTank Para), PO. & PS. Diamond Harbour, Dist. - South 24 Paraganas, Pin-743331, West Bengal

BALANCE SHEET AS AT 31ST MARCH, 2026

LIABILITIES	AMOUNT (RS)	AMOUNT (RS)	ASSETS	AMOUNT (RS)	AMOUNT (RS)
GENERAL SECTION					
As per last a/c	13,57,895		**Fixed Assets**		
Add: Surplus transferred from I&E A/c	1,56,740	15,14,635	As per assets Schedule A'1'	12,08,497	
			As per assets Schedule A'2'	8,324	12,16,822
Loan & Advance (As pervlast a/c)		6,660	**Receivable Grant :**		
			Creche Unit. (As per last a/c)	22,86,536	
Creche Unit : (Fund as per last a/c)		19,861	Add : This Year	-	22,86,536
Creche (Loan)					
As per last a/c	22,86,536		**Receivable Grant :**		
Add : This Year	-	22,86,536	Balwadi Unit. (As Per last a/c)		82,170
			Advance for Land		1,82,600
Balwadi Unit :					
As per last a/c		96	**N.E.A.C.(As per last a/c)**		3,200
Balwadi (Loan)			FCRA SECTION EXCESS		
As per last a/c		54,780			
			Closing Balance:		
F.C.R.A UNIT (Fixed Assets Fund)		1,22,338	**i) General Section:**		
			Cash in Hand		3,503
	(499)		Cash at Bank:		
Unspend Project Balance	1,32,296	1,31,797	Punjab National Bank		
Add /(Less) : This Year			(A/c No-12650101680)		2,55,084
			Indian Bank		
		30,000	(A/c No-22291368079)		4,394
Furniture Fund			**ii) Creche Section:**		
			Cash in Hand		3,322
Outstanding Liabilities		5,000	Cash at Bank (SBI-6953)		
Audit Fees			**iii) F. C.R.A. Section**		1,166
			Cash in Hand		
			Cash at Bank:		1,32,906
			Indian bank (A/c No-22291368932)		-
			STATE BANK OF INDIA: (A/c No-40103194773)		
					41,71,703
		41,71,703			

As Per Report of our even date attached and signed with UDIN: 26302455NJWOQD3738

For SWARUP KAYAL & ASSOCIATES
Chartered Accountants
ICAI Firm Registration No. 329785E

26-JUL-26

CA Swarup C Kayal
Proprietor
M No. 302455

Place: Falta
Date: 26-Jul-26

SWARUP KAYAL & ASSOCIATES * Chartered Accountants * FALTA FRN-329785E

For Sonartari Woman and Child Welfare Institution

Sudipta Mandal.
President
Sonartari Woman And Child Welfare Institute,
Roynagar, Diamond Harbour

Arnab Ranjan Halder
Secretary
Sonartari Woman And Child Welfare Institution
Roynagar, Diamond Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTITUTION ESTD-1999 ROYNAGAR D. Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTRITUTION

Regd No. - S/94921 of 1999 -2000

Roynagar (WaterTank Para), PO. & PS. Diamond Harbour, Dist. - South 24 Paraganas, Pin-743331, West Bengal

Schedula A'1'

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31ST MARCH 2026

SL NO	Name of Assets	Balance as on 31.03.2025	Dep Rate	upto Sep'25	After Sep'25	Dep. Amount	Balance as on 31.03.2026
1	Land & Building	5,89,010			10,200	-	5,99,210
2	Furniture	1,58,406	10%		9,960	16,339	1,52,027
3	Library Books	55,550	10%			5,555	49,995
4	Musical Instruments	463	10%			46	417
5	Sewing Machine	18,883	10%		16,000	2,688	32,195
6	Educational Equipments	5,846	10%			585	5,261
7	Sports Equipments	1,322	10%			132	1,190
8	Type Machine	394	10%			39	355
9	Bycycle	344	10%			34	310
10	Computer,Printer,UPS, Mini Project	63,665	10%		20,399	7,386	76,678
11	Soil Testing Machine	170	10%			17	153
12	Spray Machine	811	10%			81	730
13	Picture	444	10%			44	400
14	Hand Gloves	243	10%			24	219
15	Agricultural Equipments	522	10%			52	470
16	Pump Set	1,603	10%			160	1,443
17	Fan	3,683	10%		4,100	573	7,210
18	Digital Camera	1,400	10%			140	1,260
19	Tape Recorder	5,326	10%			533	4,793
20	Toy Bank	3,895	10%			390	3,506
21	Medicine Equipemnts	1,962	10%			196	1,766
22	Sundry Assets	10,392	10%			1,039	9,353
23	Utensils	1,525	10%			153	1,373
24	Wall Clocks	483	10%			48	435
25	Gym Equipemnts	73,426	10%			7,343	66,083
26	Tailoring Machine	5,816	10%			582	5,234
27	CASA ASSETS(FCRA)	1,22,338				-	1,22,338
28	Laptop	16,382	10%			1,638	14,744
29	Gas & Oven	861	10%			86	775
30	Mini Mike	1,888	10%			189	1,699
31	Pre Primary School Building	13,287	10%			1,329	11,958
32	Sansad Bhavan Building	5,314	10%			531	4,783
33	Wool Kniting Machine	4,570	10%			457	4,113
34	Pico machine	9,049	10%			905	8,144
35	Pen drive	738	10%			74	664
36	Plastic Chair	1,417	10%			142	1,275
37	Mobile Set	3,838	10%			384	3,454
38	Thermometer	1,443	10%			144	1,299
39	Flex	1,260	10%			126	1,134
40	Inverter	9,840	10%			984	8,856
41	Presure & sugar Machine	1,332	10%			133	1,199
		11,99,141			60,659	51,302	12,08,497

Signed with UDIN : 26302455NJWOQD3738

For Sonartari Woman and Child Welfare Institution

Suchitra Mandal
President
Sonartari Woman And Child Welfare Institute
Roynagar, Diamond Harbour

Secretary
Sonartari Woman And Child Welfare Institution
Roynagar, Diamond Harbour

SWARUP KAYAL & ASSOCIATES
Chartered Accountants
FALTA
FRN-329785E

SONARTARI WOMAN AND CHILD WELFARE INSTITUTION
ESTD-1999
ROYNAGAR
D Harbour

FIXED ASSETS SCHEDULE FOR THE YEAR ENDED 31ST MARCH 2026 Schedula A'2'							
SL NO	Name of Assets	Balance as on 31.03.2025	Dep Rate	upto Sep'25	After Sep'25	Dep. Amount	Balance as on 31.03.2026
1	utensils	1,306	10%			131	1,175
2	Sleeping Machine	2,297	10%			230	2,067
3	Edcuational Equipments	616	10%			62	554
4	Recreational Equipments	1,970	10%			197	1,773
5	Basic Furniture	1,854	10%			185	1,669
6	Toys	163	10%			16	146
7	Calculator	227	15%			34	193
8	Office Light	879	15%			132	747
		9,310			-	986	8,324

Signed with UDIN : 26302455NJWOQD3738

SWARUP KAYAL & ASSOCIATES FALTA FRN 329065E Chartered Accountants*

For Sonartari Woman and Child Welfare Institution

Suchitra Mandal
President
Sonartari Woman And Child Welfare Institute
Raynagar, Diamond Harbour

Secretary
Sonartari Woman And Child Welfare Institution
Raynagar, Diamond Harbour

SONARTARI WOMAN AND CHILD WELFARE INSTITUTION ESTD-1980 ROYNAGAR D Harbour